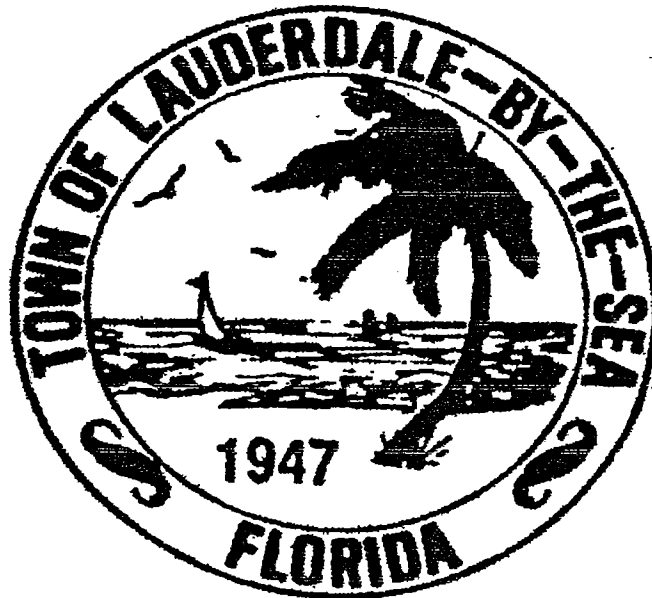


# *Town of Lauderdale-By-The-Sea*

## *Proposed Annual Budget*



## *Fiscal Year 2008/2009*

October 01, 2008 – September 30, 2009

*BUDGET WORKSHOP – JULY 22, 2008*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Lauderdale By The Sea  
Florida**

For the Fiscal Year Beginning

**October 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Ennis*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town Of Lauderdale By The Sea, Florida for the Annual Budget beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**Mayor Roseann Minnet**



**Vice-Mayor Jerry McIntee**



**Commissioner Birute Ann Clotney**



**Commissioner A. Stuart Dodd**



**Commissioner Jim Silverstone**



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Town of  
**LAUDERDALE-BY-THE-SEA**

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4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610  
Telephone: (954) 776-0576 • Fax: (954) 776-1857

OFFICE OF THE  
TOWN MANAGER

**Date: July 22, 2008**

**Mayor Roseann Minnet  
Vice Mayor Jerry McIntee  
Commissioner Birute Clotley  
Commissioner Stuart Dodd  
Commissioner Jim Silverstone**

**Honorable Mayor and Commissioners:**

**In accordance with Article V, Section 5.5 (7) of the Town of Lauderdale-By-The-Sea Charter, I am herewith submitting for your consideration the Town Manager's Annual Budget Proposal for the Fiscal Year commencing October 1, 2008.**

**Following is the budget proposal which represents the budgetary policy direction expressed by the Town Commission. This budget document demonstrates the Town's commitment to improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.**

**As the Town begins its 61<sup>st</sup> year, maturity brings aging infrastructure, changing demographics, property tax reform and an eventual slowing of revenue growth. Concurrently, the Town Commission, Town citizens and Town staff have risen to the task of building a prosperous Town. We are ready to maintain financial stability and continuation of services during these changing times. The fiscal 2008 budget represents the funding of our strategic roadmap to the future. As such, it is more than just estimated revenues and appropriations. This document serves four basic purposes.**

- 1. A policy document defined and approved by the Town Commission as to the direction the Town will move going forward.**
- 2. A financial plan that defines the various sources of funds to be collected as well as the services, programs, and activities that will be provided to the citizens.**
- 3. An operational guide for department directors and legislative personnel pertaining to the structure of programs and activities.**
- 4. A communication device providing the public and other entities with a document defined in layperson's terms as opposed to the old governmental financial numbers format. The budget as a communications device is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference.**

In addition to the budget timetable, the budget process is fully discussed in the budget document on pages eight thru twelve.

The total of all funds budget for fiscal year 2008-2009 is \$ 17,286,073. The total of all funds budget represents an overall decrease of \$ 12,058,710 or approximately 41.09% over fiscal year 2007-2008 amended budgets. The budget is balanced pursuant to the laws of the State of Florida. A significant portion of the decrease is driven by reduction in property values, the change in providers for public safety services, and the temporary hold on capital improvement projects.



### **Mission Statement**

The Commission is committed, under complete transparency, to pursue the will of the people, and acknowledge that any decisions shall maintain and enhance the charm and pattern of a people friendly seaside village.

### **Vision Statement**

The Commission is committed to supporting our citizens, so that they may uphold civic pride and quality of life within our Town and continue to reside and/or pursue business within our charming community.

### **Short Term Goals**

#### **Administration:**

*Continue to responsibly manage the Town's resources and improve our budgetary process so that the Commission and residents will be fully informed as to the financial condition of the Town.*

#### **Municipal Services:**

*Achieve improved customer service by maintaining an open door policy in Town Hall to address concerns of residents and visitors. Continue to disseminate accurate information in a timely manner via the town's cable channel, monthly newsletter and website.*

#### **Economic/Physical Development:**

*Continue to aggressively pursue grant funding for current and future capital improvement projects.*

## **Long Term Goals**

*Ensure a financially responsible government and an economically vital community. Protect and provide effective services to residents allowing them to live their lives to the fullest. Continue to improve infrastructure to assure the continued success of our primary industry "tourism", and maintain a healthy environment and quality of life for residents and visitors.*

Our long-term goals are based on the Town's Master Plan and are established within the five-year capital improvement program. Projects are reviewed and prioritized by the Town Commission from recommendation of the Master Steering Committee.

The Town continues to provide effective services to residents allowing them to live their lives to the fullest extent possible. In addition, the Town continues to provide infrastructure to assure the continued success of its primary industry, "tourism".

The Town is committed to maintaining emergency reserves in order to have the flexibility to react appropriately, and plan for the unexpected so as to not adversely impact all residents from such event.

## **COMMISSION AND MANAGEMENT FINANCIAL POLICIES AND PRIORITIES**

The Town administration and Town departments continue to monitor spending, implement new management strategies, and recommend new policy initiatives. Careful budget monitoring and management practices have significantly improved the Town's overall budgetary position.

Our organization-wide financial and programmatic policies, and goals are clear. The administration continues to work incrementally to build the financial strength of the Town, by developing non-ad valorem and user-based revenue sources, by holding the line on property taxes, and by building the Town's financial reserves through proper budgeting strategies. The Town has enabled the Water and Sewer as well as Parking Proprietary Funds to decrease their reliance on the General Fund by implementing user fees, assessments and parking meter revenues.

Our Fund Balance/Carryforward Policy continues to be one of using the year-end carryforward to pay down existing promissory notes borrowed for capital improvements to remain within the 10% debt limit set forth by administrative policy in addition to:

1. Set aside additional funds in the Emergency Reserve.
2. Set aside additional funds in the General Fund Operating Reserve.
3. Set aside additional funds in the Capital Assets Depreciation accounts.
4. Carryforward not budgeted for general operating expenses.

## **AVAILABLE RESOURCES**

The Town continues to adequately maintain reserves in order to eliminate the Town's dependence on the year-end Fund Balance. The current available reserves as of June 30, 2008 are approximately:

1. General Fund Emergency Reserve - \$ 2,346,387.
2. General Fund Investment Operating Reserve - \$ 5,676,032.
3. General Fund Capital Assets & Equipment Account - \$ 1,538,622.

The General Fund Investment account balance represents approximately \$3.4 million dollars of loan proceeds that have not been designated for future capital improvement projects or property acquisition.

## **FY07/08 BUDGET – LAST YEAR**

We have successfully attained many accomplishments to be proud of during the past year. The Town has won numerous awards and continues to respond quickly and effectively to our residents maintaining our culture of outstanding customer service.

### **Major Accomplishments**

I believe the Town Commission can be proud of the numerous accomplishments this fiscal year. The below is a list of completed projects, grant awards and revised policies completed during fiscal year 2007/2008.

- Grading, irrigation and placement of sod at the El Prado Park for use by the public.
- Installation of park furniture tables, benches, and waste receptacles have been installed at Washingtonia and El Prado Park.
- Temporary resident parking designated at the El Prado parking lot.
- Replanting of palms – north shops on Commercial Blvd where new MacArthur palms have been planted along the sidewalk adjacent to storefronts.
- Parking meter hoods were purchased for use when meter fees are waived which indicate Town is offering complimentary parking.
- Installed high fence at soccer field and repaired tennis court fence.
- Installed perimeter carpet in children's playground and replaced post safety padding at the basketball courts.
- Successfully operated and entered into an agreement for another year of the Community Bus Program Pelican hopper bus with the Broward County Department of Mass Transit.
- Successfully operated and entered into an agreement for another program year of the Senior Center Activity Center with the Broward County - Department of Community Development.

- The Town received another award for "Distinguished Budget Presentation Award" from the Government Finance Officers Association of the United States and Canada for the Towns budget document.
- The Town received another award for "Excellence in Financial Reporting" from the Government Finance Officers Association of the United States and Canada for the Town's Comprehensive Annual Financial Report (CAFR).
- Successfully implemented another full year of street light maintenance program and received funds from Florida Department Of Transportation.
- Commission approval of recommended changes to Unified Land Development Code (ULDC).
- Capital Improvement Fund (CIP) was improved expanding upon our five-year project recommendations; project estimates were refined for fiscal year 2008-2008 projects.
- Successfully negotiated an agreement with O'campo for architect and engineering services to improve our ability to speed up construction of the Towns beach pavilion.
- Risk Management successfully continued to monitor and improve the Town's insurance coverage's and participated in the Florida League of Cities premium credit programs. This led to an additional \$ 18,884. savings in the current fiscal year. Since entering the Town in the premium credit program the Town has saved approximately \$ 293,884.
- Successfully improved our rating to Class 8 in the Community Rating System (CRS) program, a Federal Emergency Management Agency (FEMA) program that provides a 10% savings to our residents on their Flood Insurance policies.
- Completed systems certification process of sewer projects at Sunset Lane and Terra Mar.
- Acquired new sweeper and lift truck to reduce the cost of outsourcing services in the Department of Municipal Services.
- Implemented a fleet fuel card program with the State Of Florida and a vehicle maintenance program.
- Beach Access Ways – completed landscape and signage of beach access way near the Anglin Pier off of Commercial and El Mar Drive.

Following is a list of projects that are currently in progress and are anticipated to be completed before the end of the fiscal year September 30, 2008.

- Town Entry Ways (Commercial Blvd) -Town Commission approved the design and construction administration of this project. The contract has been awarded and the notice to proceed issued. This project is currently underway and expected to be completed within 60 days.
- Bel Air Sewers - the sewer project has been completed. Residents are currently hooking up to the new sanitary sewer system. This project has substantial completion and the Town is awaiting certification of the system by

the appropriate regulatory agencies. This project is expected to be completed within 45 days.

- Bougainvillea Parking Lot - the Town Commission approved to have an entrance to the parking lot on AIA to make it more accessible. Design is completed and has to be submitted to FDOT for permitting approval in order to award the contract. It is anticipated this project should be completed by September 1, 2008.
- Seagrape Sidewalks North -Florida Power Light (FPL) and American Telephone Telegraph (ATT) are completing the installation of utility poles. The contractors are currently working on the sidewalk, drainage, landscape and the right of ways issues. This project is to be completed before September 30, 2008.
- Generator Relocation - construction is completed and installation of the underground utilities wiring is currently taking place. This project is expected to be completed by September 1, 2008.
- Reef Habitat Project – the coral and fish habitat restoration project is in the permit process and is expected to be completed by September 30, 2008.

## **FY08/09 BALANCED BUDGET – NEXT YEAR**

### **ATTAINING OUR FINANCIAL AND BUDGETARY GOALS AND OBJECTIVES**

Next year's budget proposal and tax rates are based upon my previous discussions with and direction of the Town Commission. FY07/08 year-end budget projections were based on our available financial data to date, recommendations from staff, and administrative review. With last year's accomplishments behind us, we look forward to new challenges in the upcoming fiscal year. The fiscal year 2008-2009 budget focuses on maintaining and improving service levels, continuing projects in progress, improving processes and practices, replacing or repairing infrastructure and equipment as needed, and improving on an already sound financial position.

The 2008/2009 budget reflects a millage rate of 4.1012, which will generate approximately 9.51% less revenue stream than last fiscal year. The millage rate of 4.1012 will provide the taxpayers of the Town a reduction of approximately 9.51% in the Town's tax bill as a result of the decrease in the Town's taxable value as well as compliance with the implementation of mandated state legislative tax reform. In addition, the Town's taxpayers that homestead their properties enjoy an exemption of \$50,000 when in the past the total homestead exemption was \$25,000. The Town's total property valuation decreased to \$ 2,126,299,609 as a result of property reform and overall the nations economy. The proposed budget reflects reduction of full-time positions, operating expenses, contractual services and the method in which services are being provided. Although reductions were possible, funding has been set aside for reserves in an event of a hurricane, legal funds, and improvements to the new acquired public safety building and/or unanticipated expenditures.

In addition, funds have been allocated to the Capital Improvement Fund. The Town Commission approved approximately \$2.4 million in funds for town wide capital

improvement projects in fiscal year 2008-2009. While program modifications and capital improvement projects will be discussed in detail in later sections of the budget document, some of the Town's short-term capital goals for FY 08/09 are listed below.

- **Beach Pavilion** - Town Commission has chosen a design of the Pavilion. The Commission selected the architect for the design and awarded the construction award. A notice to proceed will be issued once the project has received the required permits from the Department of Environmental Protection. This project is projected to begin around August 15, 2008. It is anticipated that the Certificate Of Occupancy be issued for this project on or before December 15, 2008.
- **Bus Stops and Shelters** - Broward County awarded a contract for improvements to bus stops within the County. The Town is awaiting the draft interlocal agreement for review by staff and then will be able to make a recommendation to the Town Commission to approve. Information on funds available from Broward County for purchasing bus shelters has also been requested.
- **Terra Mar Bridge** - The Town will enter into an interlocal agreement with the City Of Pompano for cost sharing of the bridge refurbishment.
- **A1A Streetscape Project** - The Town is awaiting final review of the Local Agency Program (LAP) certification from District 4 of the Florida Department of Transportation (FDOT).

The above list is not intended to be comprehensive, but rather to indicate projects that will be undertaken and accomplishments the Town Administration and Town staff expect to successfully complete in addition to the day-to-day operational responsibilities. Routine tasks, which comprise most of our workload, are ongoing.

### **Strategic Planning Process**

The fiscal year 2008-2009 budget also focuses on building for the future. The Town's ongoing strategic planning process is an affirmation and continuation of a vision that started years ago by the Commission, residents and businesses which is now supported by the Master Steering Committee that provides feedback from citizens, family, condominium and business owners. It is known that the greater the participation, the greater is the sense of ownership. Following is a list of projects that began in prior years and have been considered for implementation in future years:

- **Town Sidewalk Inspections** - this is the second year the Town has begun a comprehensive program to repair and maintain Town owned right of way throughout the community. In conjunction with the City of Fort Lauderdale, the Town has awarded contract to Florida Youth Conservation Corps. Funds have been allocated in the budget to begin major sidewalk repair and maintenance. Since the project has been well received by residents and business owners, we expect to recommend to the Town Commission the continuance of this project in FY 09/10, subject to future funding.

- Beach swimming buoy maintenance project in which buoys and hardware were inspected and/or reattached by American Underwater Contractors.

Following is a list of projects that will begin in fiscal year 2008/2009 and will be considered for implementation in future years:

- Bus Stops and Shelters – Broward County awarded a contract for improvements to bus stops within the County. The Town is awaiting the draft interlocal agreement for review by staff and then will be able to make a recommendation to the Town Commission to approve. Information on funds available from Broward County for purchasing bus shelters has also been requested. Funds have been allocated in the budget to begin this process. If the project is well received by residents, we expect to recommend to the Town Commission to continue this project in FY 09/10, subject to future funding.
- Town drainage maintenance – as the result of eliminating the stormwater fees the public works department has begun a comprehensive program to clean and maintain french and storm drains throughout the community. We expect this program to be successful and will recommend funding for future years.
- Streetscape Project – the A1A-Pine project is currently being reviewed and the Town expects this project to be completed in two years as follows:
  - FY08/09 - selection of the engineer for the preliminary design, and projected construction administration cost. At this time, we anticipate requesting additional funds from the State Bid documents prepared for selection of project contractor.
  - FY09/10 – contract awarded and construction begins shortly thereafter SR A1A, Pine Avenue to Terra Mar Drive.
- Beach Re-Nourishment - the Town has submitted their estimated share of cost and is awaiting final review of the Broward County' Shore Protection Project for realization of federal and state reimbursement. It is anticipated that the review process by FDOT will be completed by September 30, 2009.
  - FY09/10 - The County is providing administrative and technical support to undertake a study of the applicability of erosion control in order to slow erosion along beach areas. In addition, procurement issues must be addressed.
  - FY10/11 – Contract is to be awarded and beach re-nourishment project anticipated to be completed by September 30, 2010.
- Capital Improvement Fund (CIP) was improved expanding upon our five-year project recommendations; project estimates were refined which improved our CIP policy objectives and enabled the Town to undertake new projects next year.

## **Major Policy Initiatives, Financial and Budgetary Goals and Objectives for FY07/08 To Meet Our Mission**

The following are brief summaries of my recommendations concerning major policy initiatives, goals, and objectives that should be established or carried out in the coming fiscal year(s) to meet our Mission. Although the current or former Town Commission (s) has set many of these policies, others have been addressed at individual Town Commission meetings where these topics will be considered.

### **Budget Considerations**

As we approached next year's budget proposal, there were several projects and/or issues that possibly had a major impact on the budget.

### **Capital Improvements**

The Town must commit extra funds to pay for its deteriorating infrastructure and for beautification. Because our resources were limited, we approached this on a pay-as-you-go basis. The Town's needs are critical, and this seems to be largely acknowledged by most Town residents.

The Town Commission has continually prompted staff to find ways to address our capital needs more quickly. Our response has been 1) restructuring of the Town's ailing financial base; 2) undertaking project design, preparation, and administration 3) borrowing, and subsequently, restructuring \$10 million on ten-year bank loans. Previous recommendation remains the same, and the staff recommendation will continue to provide an infusion of funds to continue to quickly pay for our capital improvement, beautification, and infrastructure needs.

The Town is moving strongly into high-quality redevelopment. Improved infrastructure, updated zoning protection, new buildings with improved architecture, increased beautification, and a healthy and economically viable business district all contribute to a healthy municipality. When done properly, the Town residents' taxes will remain low and services high. Otherwise, if there is no redevelopment, lower taxes and reduced quality of life will prevail.

### **Administrative Reforms and Financial and Budgetary Policy Development**

As you know, recommendations in the past years have been geared to improving the financial and administrative systems of the Town within our limited staffing capabilities. Our ongoing policies to that end are to improve our economic redevelopment, increase user-based fees, increase grant acquisitions and awards, recover operational and administrative costs where possible, and build reserves for emergencies. Our staff resources are carefully evaluated annually in line with future requirements. Two key components to systems reform are the continued development of modern procurement policies, practices, and development of contemporary human resources policies designed for small municipalities.

## **Prior Budgetary Policy Initiatives**

Though we have made significant strides in our policy goals in the current fiscal year, we remain focused on improvements in the areas identified in prior budgets. This budget proposal reflects our previous commitment to maintain our current service levels and provide adequate funding for capital improvement projects. In addition, funding has been provided to maintain recreational and cultural programs.

The Town Commission's budgetary policy is to give cost-of-living adjustments (COLA) to all management and nonunion employees, effective the first full pay period, tied to the annual Broward inflation index projections available by October 1 of the fiscal year. We have calculated the COLA increase at 5.5% at the time the budget was being prepared. It is important that employee base salaries keep up with the rate of inflation. Commission COLA's are set at 5% by policy.

Our group medical insurance benefit with Blue Cross covers most of our rank and file full time employees, and management employees and their family. In fiscal year 2008/2009, premiums slightly increased and we anticipated negotiating under the same terms.

The Town Commission and I concurred that the Town should maintain an adequate Emergency Reserve in the event of a major catastrophe. In addition, municipalities regularly maintain 5% of their operating budgets in reserve, which should equate to at least three months of operating expense.

The Town is in business to provide needed services and infrastructure for our citizens. As a general rule, if reserves are sufficient, services are satisfactory and infrastructure needs are being met, then budgetary surplus should be utilized to reduce debt and continue to fund major capital improvements projects.

## **SUMMARY**

The budget incorporated some of the recommendations made during our budget meetings. I reduced unnecessary operating expenditures; reduced contractual services, adequately funded our operations, maintained our current service level and simultaneously addressed our very urgent need for capital projects and community revitalization. Because of decreased property values, the FY 08/09 budget includes a millage rate of 4.1012. The ad valorem operating revenue reduced the Town's overall tax rate by approximately 9.51%.

A key component to the Town's financial stability is the ability of the Town's other funds to be self-supporting. To maintain this financial stability, rates and fees need to be reviewed annually to lessen the burden of General Fund. The FY 08/09 budget is a prudent financial plan. All items are designed to enable the Town to enjoy continued financial stability while maintaining a low millage rate and at the same time provide service levels that address the changing needs of the Town, residents, and visitors.

Our community and economic development efforts have been rewarded with the recruitment of several new businesses to the area, including Wings Beachwear and 101 Ocean. We have had tremendous interest in our new mixed-use district for Anglin Square, the Town's main street, and anticipate a spell of upcoming activities.

With last year's accomplishments behind us, we look forward to new challenges in the upcoming year. The FY 08/09 budget represents the funding of our strategic roadmap to the future as the demographics continue to change. It is much more than just estimates of revenues and appropriations. This budget document serves four basic purposes: 1. A policy document that is defined by the Town Commission as to the direction the Town is moving. 2. A financial plan that defines the sources of funds to be collected, as well as, the services, programs, and activities residents can expect. 3. An operational guide for department directors on how programs are funded. 4. A communication device that provides the public with a document in layman's terms to understand how the Town operates.

I wish to extend my sincere appreciation to the Finance and Budget staff for their participation in the preparation of the FY 08/09 budget and to the Mayor and Commission for their leadership and guidance. I would also like to recognize the effort of Kaola King and Kathleen O'Brien who worked many early mornings and late evenings in assisting me to make this document possible. Much of this commitment can be attributed to high employee morale. A dedicated staff, a forward-looking Town Commission, and supportive residents have supported our past successes. For that we thank you.

Respectfully submitted,

  
Esther Colon, Town Manager



## **LOCATION AND SIZE**

Location: 26.18843 N, 80.09579 W  
Acreage: 627



Lauderdale-By-The-Sea is located on Florida's "Gold Coast" in Broward County and is approximately 8.5 miles in area. The Town of Lauderdale-By-The-Sea is thirty miles north of Miami and thirty-three miles south of Palm Beach. It is bordered on the north by the City of Pompano Beach, on the south by the City of Fort Lauderdale and on the west by the Intracoastal Waterway.

## **POPULATION**

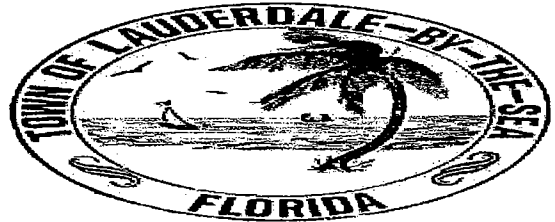


The Town of Lauderdale-By-The-Sea has a year-round population of approximately 6,196 residents. The peak seasonal population is approximately 9,800. The Town is primarily a residential community. The major industries within the Town are retail trade, tourism/hospitality, finance, insurance and real estate.

## **CITY GOVERNMENT**



The Town operates under a Commission-Manager form of government. Policymaking and legislative authority are vested in the Town Commission, which consists of a mayor, a vice-mayor and three commissioners.



The Town Commission is responsible for passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions and appointing the Town Manager, the Town Attorney and various boards and advisory groups.

The Town Manager is the Chief Administrative Officer of the Town and is responsible for carrying out the policies and ordinances of the Commission, directing all Town employees, appointing and removing subordinate employees, preparing and submitting the annual budget and overseeing the day-to-day operations of the Town.

The Town Commission meets regularly on the second and fourth Tuesday of each month at 7:00 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea.

The Town's public safety program includes police, fire, fire rescue and development services.

Fire Suppression services are provided by the Lauderdale-By-The-Sea Volunteer Fire Department (VFD) through a contractual agreement.

Police Protection services are provided by the Broward County Sheriff's Office through a contractual obligation.

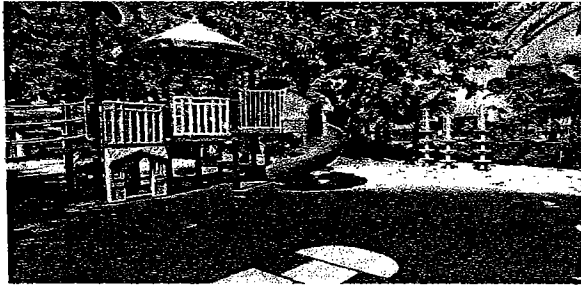
Fire Medical services are provided by the American Medical Response, Inc. (AMR) through a contractual agreement.

Development services include planning, zoning and code enforcement.

Insurance of building permits and inspections are provided by the Broward County Building Department under the supervision of the Director of Development Services.

## RECREATION

The Town provides oceanfront beaches, tennis courts, basketball, soccer practice field, shuffleboard, bocci ball courts, a children's park, and senior activities center.



## CLIMATE

Lauderdale-By-The-Sea's southern location and beachside produce an unvarying subtropical climate. The average annual temperature is 76 degrees. Average annual rainfall is about 60 inches and received mostly in the form of showers in the summer and fall seasons.



## HOSPITAL FACILITIES

Holy Cross and North Broward Hospital and other private local hospitals service the Town of Lauderdale-By-The-Sea.

## TRANSPORTATION

Lauderdale-By-The-Sea is part of a tri-county area, which has a well-developed transportation system encompassing land, air and sea travel.

## HIGHWAYS

The Town is traversed north to the south by a



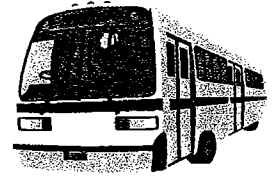
two-lane State Road A1A bordering on the Atlantic Ocean and east to west by State Road Commercial Boulevard.

## AIR TRAVEL



Major commercial airlines serve the Town of Lauderdale-By-The-Sea through the Fort Lauderdale/Hollywood International Airport; Palm Beach International Airport to the north and Miami International Airport to the south.

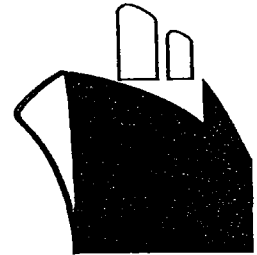
## BUS LINES



The Town operates a community bus, which provides residents local transportation year round. Broward County provides bus service linking Lauderdale-By-The-Sea with other cities and areas of the county. Greyhound Bus Lines have local agents and service to all parts of the country.

## SEA

Lauderdale-By-The-Sea is located near three seaports: Port Everglades, the Port of Palm Beach and the Port of Miami.



## EDUCATION

The Town of Lauderdale-By-The-Sea does not have any schools located within its jurisdiction. However, children who reside within the Town have numerous educational opportunities in the surrounding areas, the Broward County School System and many other private and parochial schools.



## EMPLOYMENT

Employment within the Town is primarily executive/managerial, professional, sales and hospitality. The major industries within

the Town are tourism, retail trade, finance, insurance, real estate and hospitality.

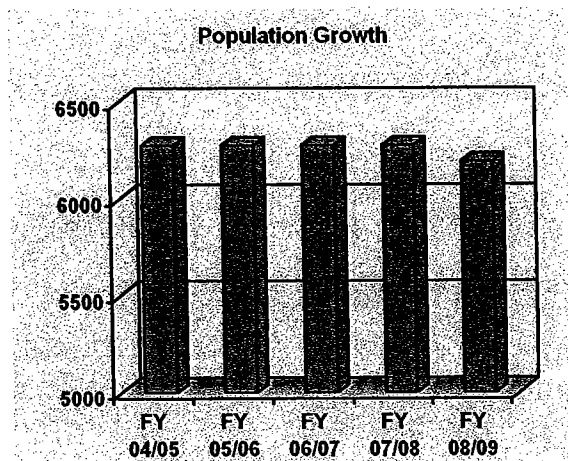
## GROWTH & REDEVELOPMENT



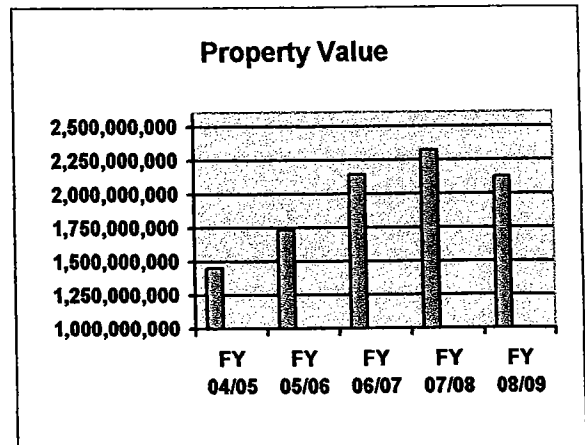
Because of the Town's prime seaside location it can be expected to participate in the region's economic growth from tourism and other industries. The popularity of our beaches continues to push our property values upward.



The Town successfully annexed unincorporated areas in fiscal years 1997-1998, 2001-2002, 2002-2003, which significantly contributed to the Town's economic growth. The Town's population increased from 2,990 in 1990 to a current population of approximately 6,196 in 2008. The Town of Lauderdale-By-The-Sea has



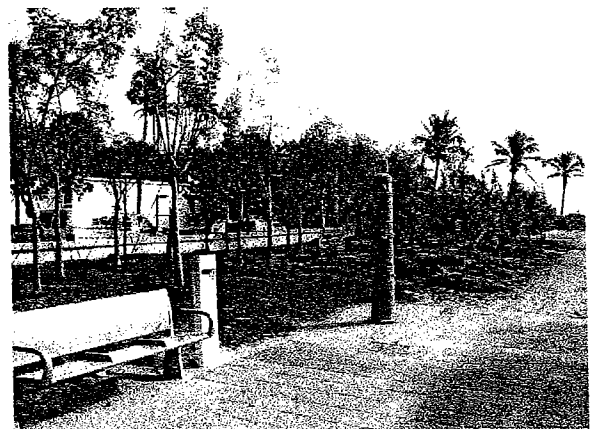
been subject to increasing redevelopment of single-family homes as well as commercial properties over the past several years demonstrated in the continued increase of property values.



The Town is poised to move strongly into redevelopment by improving infrastructure, acquiring land, funding capital improvement projects and supporting a healthy economical business district.

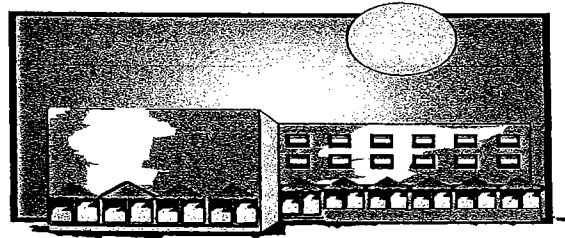


Pine Avenue Portal – Greenshade Grant  
(Before and After Landscape)



## Property Value and Construction

### Last Five Fiscal Years



Fiscal Year	Gross Taxable Value	Construction	
		Residential Values	Commercial Values
2003-2004	\$1,259,147,591	\$31,375,857	\$ 5,529,443
2004-2005	\$1,453,739,511	\$28,405,783	\$ 6,327,157
2005-2006	\$1,728,443,066	\$38,504,450	\$15,474,101
2006-2007	\$2,140,677,012	\$20,067,595	\$ 8,092,200
2007-2008	\$2,126,299,609 *	\$20,067,595**	\$ 8,092,200**

Source: Broward County Building Department 9-30-07\*\*  
Broward County Property Appraiser 07-01-08 \*

### *Principal Taxpayers and Assessed Value As of October 01, 2007*

Taxpayers		Type of Business	Gross Taxable Value
Minto-Villas-by-the-Sea LLC	1	Condominiums	\$ 17,122,700
VCH Properties LLC	2	Hotel	\$15,794,450
Château De Mar LLC	3	Condominiums	\$14,268,970
Mintzer, Terri R	4	Hotel	\$14,134,770
Pier Point LLC	5	Condos/Townhouses	\$10,579,310
Stanco Mgt. Inc. – Time Share	6	Condominiums	\$7,829,830
Driftwood Beach Club, Inc-Time Share	7	Condominiums	\$5,890,220
Buena Vista Oceanside LLC	8	Condominiums	\$ 5,280,000
Florida Power & Light Company	9	Utility	\$ 5,275,342
Gulf Eastern Prp Mgmt Inc-Time Share	10	Condominiums	\$ 4,685,910

Source: Tax Roll of Broward County, Florida  
10/01/07

## Population



Year	Town of Lauderdale-By-The-Sea		Broward County		State of Florida	
		% Change		% Change		% Change
1960	1,327	-	333,946	-	4,951,000	-
1970	2,879	117%	620,100	85.7%	6,791,000	37.2%
1980	2,639	-8.3%	1,018,257	64.2%	9,746,000	43.6%
1990	2,990	13.3%	1,255,488	23.3%	12,938,000	32.8%
2000	3,221	7.7%	1,623,018	8.0%	15,982,378	7.15%
2007	6,196 *	92.3%	1,623,018	8.0%	15,982,378	13.2%

Source: Bureau Of Economic & Business Research - University of Florida: 2007 (LBTS) \*  
Source: U.S. Census Bureau – State and County Quick Facts – 2000 Estimate

	FY 04- 05	FY 05- 06	FY 06- 07	FY 07- 08	FY 08- 09
NO. OF EMPLOYEES Full Time & Contractual	135.0	134.5	154.5	91.5	159
POPULATION	6,278	6,278	6,278	6,278	6,196
EMPLOYEES (Per 1,000 Population)	21.50	21.42	24.61	14.58	25.66

**Town of Lauderdale-By-The-Sea**  
**List Of Principal Officials**  
October 01, 2008

**TOWN COMMISSION**

Roseann Minnet, Mayor  
Jerome McIntee, Vice-Mayor  
Birute Ann Clottey, Commissioner  
Stuart Dodd, Commissioner  
Jim Silverstone, Commissioner

**TOWN MANAGER**

Esther Colon

**TOWN ATTORNEY**

Daniel L. Abbott

**TOWN CLERK**

June White

**FINANCE-BUDGET DIRECTOR**

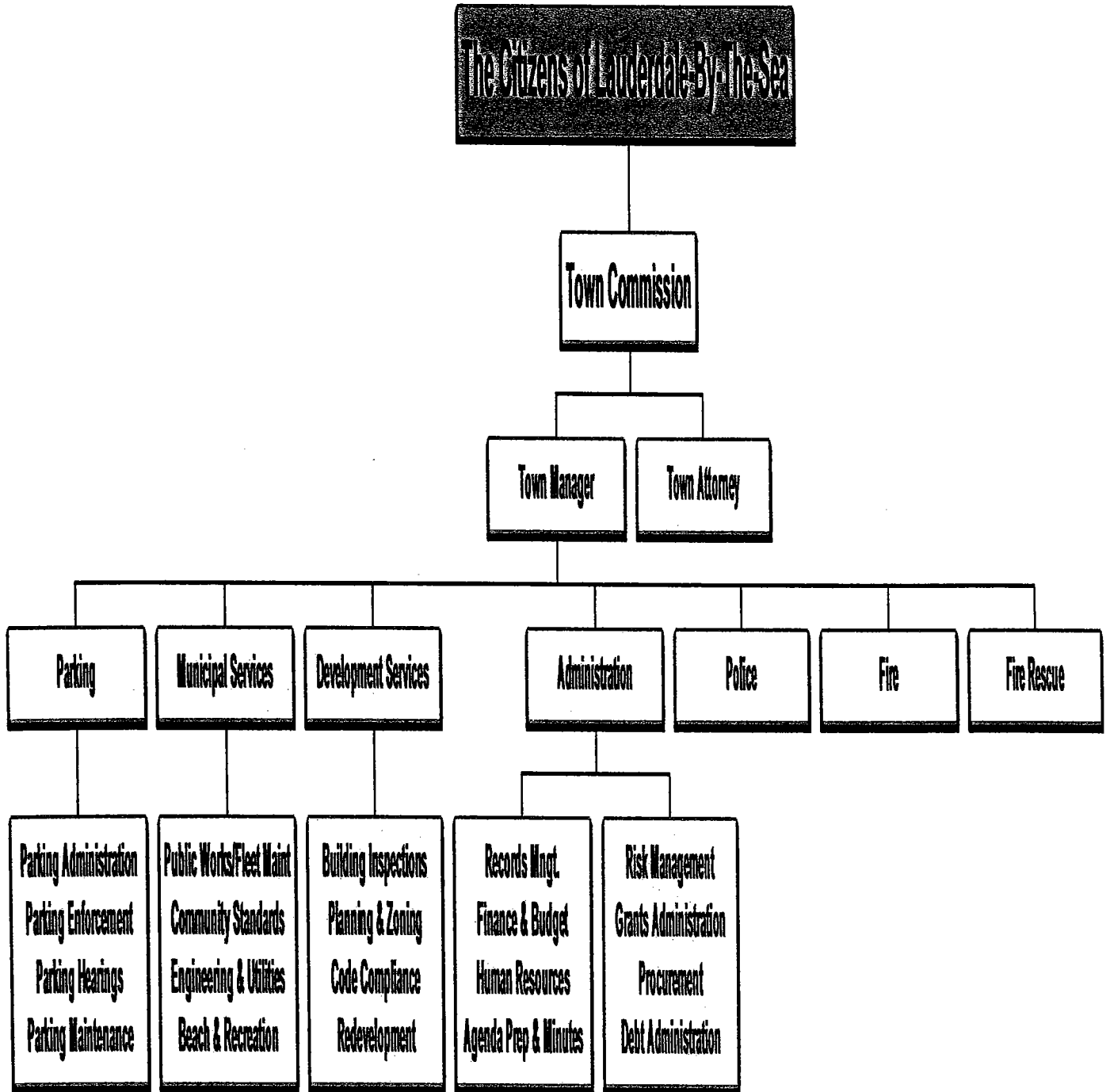
Kaola King

**TOWN AUDITORS**

Rachlin Cohen & Holtz LLP  
Certified Public Accountants & Consultants

# Town of Lauderdale-By-The-Sea Organizational Chart

October 01, 2008



**Town of Lauderdale-By-The-Sea  
Fiscal Year 2008/2009  
Budget Timetable**

<b><u>Date:</u></b>	<b><u>FY 2008/2009 Budget Preparation Activity</u></b>
March 01	Budget data is collected and assembled.
April 15	Budget Preparation Worksheet given to Departments
May 20	Completed Department Budget Worksheets Due
May 15 – May 30	Department Budget Meetings w/ Town Manager
June 02 - June 10	Town Manager conducts Budget Review
June 11	Budget Workshop Commission Preliminary Review – Preliminary Millage and Proposed Capital Projects
July 01	County Property Appraiser certifies preliminary tax roll
July 8	Town Manager presents proposed millage (DR-420) to Town Commission and Proposed Special Revenue and Proprietary Funds
July 22	Budget Workshop, Town Manager presents proposed budget (all funds) to Town Commission. Commission approves proposed millage rate.
September 11	First public hearing held at 7:00 PM in the Commission Chambers. Commission adopts tentative millage rate and budget.
September 25	Second public hearing held at 7:00 PM in the Commission Chambers. Commission adopts final millage rate and budget.

## The Town of Lauderdale-By-The-Sea Budget Process

### THE BUDGET: THE PROCESS BEGINS

The fiscal year for the Town of Lauderdale-By-The-Sea begins on October 1 of each year and ends September 30 of the following year. This is mandated by Florida Statutes.

Budget planning is a year-round process. Budget Preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term plans to ensure that Lauderdale-By-The-Sea remains a unique community providing a superior quality of life to its residents and visitors.

### BUDGET CALENDAR

Before the budget preparation begins, the administration updates the Town's Budget instructions for all departments involved in the budget process. These instructions are used in the actual preparation of the budget. The budget preparation itself begins in the month of March prior to the coming fiscal year. During this time, the Finance Division collects information on expected revenue as well as changes in expenditures.

Additionally, to minimize departmental time required to prepare budget requests, the Human Resource Division enters all personnel costs and benefits into the department spreadsheets. Departments are responsible for any new programs or new personnel.

The Budget requests are submitted on forms developed by the Administration to maintain consistency. To assist departments in budgeting and planning, the department heads are given the previous two year's of actual expenditures for their department, the present year approved

budget and the total expenditures year to date. In addition to requesting dollars, the departments must provide justification for each line item and goals and objectives for the coming year.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$ 2,000 and up and result in a fixed asset for the Town. Items that qualify as capital improvement projects are those that cost at least \$50,000 and have a useful life of not less than five years.

Capital Improvement Program (CIP)  
Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. Approved capital outlay and capital improvement projects are incorporated into the budget.

Future operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are discussed during the budget workshops. Anticipated operating cost are reviewed prior to completion of capital projects and included in the operating department in the appropriate budget year.

In June and July the Town Manager reviews the department's requests and submits to the Commission a proposed operating and capital budget for the ensuing fiscal year.

### Town Commission Approval

The Town Commission conducts budget workshops to discuss each department request. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes.

Two public hearings are conducted to obtain taxpayer comments prior to September

30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

### **The Adopted Budget: The Process Continues**

The adopted budget contains less detailed information than the proposed budget. The proposed version consists of more text and departmental justification for line items. The proposed budget is used by the Town Commission and Town residents to provide input on Town services and adopted projects. It is very detailed and easily understandable. The final version of the document will contain the formally adopted budget for the coming year. No worksheets are contained therein since all decisions have been made and incorporated into the final budget.

The revenue historical summary outlines actual revenues for a four-year period beginning with Fiscal 2003/04. Charts include revenues, related reserves (carryforward) and interfund transfers for all funds.

The expenditure historical summary outlines actual expenditures for a four-year period beginning with FY 2003/04. Charts include expenditures and transfers related to departmental operating costs for all funds.

### **Basis Of Budgeting**

Annual appropriated budgets are adopted for the General Fund, Special Revenue Fund, Capital Improvement Fund, Parking Revenue Improvement Fund, Sewer Enterprise Fund and the Stormwater Utility Fund on a basis consistent with generally accepted accounting principles.

The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required undesignated fund balance reserves.

For the Town, the "basis of accounting" and "basis of budgeting" are the same for governmental funds, except for encumbrances, which are considered

expenditures in the budget but not in the financial statements. The budget document is presented using the modified accrual basis as described below.

### **Basis Of Accounting**

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

### **Budgetary Control**

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town

completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an operating and capital budget for the ensuing fiscal year. The budget includes expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations for the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures must not legally exceed appropriations is at the fund level.
7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are reappropriated in the following year's budget.

## Budget Amendment Process

After the budget has been adopted in October, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a fund; however, the Town Commission must approve any revisions that alter the total appropriations of any fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different object codes, funds, or the Emergency Reserve Account any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission, by motion, makes supplemental appropriations and then adopts an ordinance at the end of the fiscal year authorizing all transfers or amendments to the budget.

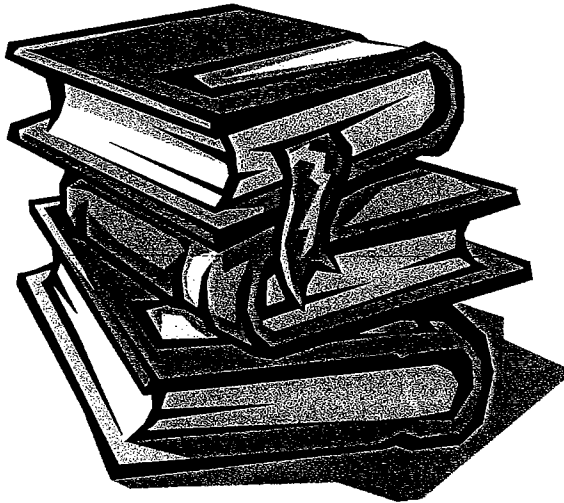


## **How To Read The Budget Document**

The budget document is organized by fund. Each fund includes revenues; expenditures and a description of each department and or program budgeted for that fund.

The General Fund has the largest number of departments, as it is the operating fund for the Town's services and activities, whereas the Capital Improvement Fund has the largest number of projects as it details multi year capital improvement projects.

The budget document is made available to the public. Any questions regarding the material presented should be directed to the Department of Finance.



### **The Budget Document**

The Annual Operating Budget for the Town of Lauderdale-By-The-Sea is intended to serve four purposes:

#### **1. The Budget as a Policy Document**

As a policy document, the Budget indicates what services the Town will provide during the twelve-month period beginning October 1, 2005 and why. The Budget Message in the Introductory Section summarizes the problems facing the Town of Lauderdale-By-The-Sea and how the Budget will address them.

#### **2. The Budget as an Operations Guide**

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community.

The Departmental Budgets provide the number of authorized full-time personnel, contractual positions, budget changes, appropriations, and summary of expenditures.

#### **3. The Budget as a Financial Plan**

As a Financial Plan, the Budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical and trend information. Intergovernmental revenues are confirmed with local, state and federal agencies. Expenditures are projected based on historical and trend information. Operating expenses related to anticipated completion of capital improvement projects are reviewed and incorporated within the appropriate department in the general fund.

#### **4. The Budget as a Communications Device**

The Budget is designed to be user friendly with summary information in text, tables and graphs. The budget document includes historical data and a glossary of budget terms for reference.

**Comparative Position Count (Funded Positions)  
2004/2005 - 2008/2009**

<b>POSITION TITLE</b>	<b>POSITION COUNT FY 04/05</b>	<b>POSITION COUNT FY05/06</b>	<b>POSITION COUNT FY06/07</b>	<b>POSITION COUNT FY07/08</b>	<b>POSITION COUNT FY08/09</b>
<b>GENERAL FUND</b>					
<b>Legislative &amp; Policy</b>					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
<b>Total Commission</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Administration</b>					
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	0	0
Town Clerk	1	1	1	1	1
Chief Deputy Town Clerk	1	1	1	0	0
Executive Secretary	1	1	1	1	1
Office Specialist	1	1	1	1	.5
Senior Office Specialist	0	0	0	0	1
Finance / Budget Director	1	1	1	1	1
Accountant	1	1	1	0	.50
Accounting Specialist	1	1	1	2	1.75
Human Resource /Risk Mgr	1	1	1	1	.75
<b>Total Administration</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>8.5</b>
<b>Attorney (Contracted)</b>					
Town Attorney	1	1	1	1	1
<b>General</b>					
Public Information Officer	0	0	0	1	1
<b>Police (Contracted)</b>					
Police Chief	1	1	1	1	1
Lieutenant	1	1	1	1	1
Administrative Specialist II	1	1	1	1	1
Community Service Aide	1	1	1	1	1
Sergeant	4	4	4	3	3
Detectives	1	1	1	1	1
Traffic Commander	1	1	1	1	1
Police Officers/Deputies	18	18	18	18	18
<b>Total Police</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>27</b>
<b>Fire – Fire Rescue (Contracted)</b>					
Fire Battalion Chief	1	1	1	1	1
Fire Administrator / Chief	0	1	0	0	1
Fire Marshal	0	0	0	0	1
Fire Inspector	.5	0	0	0	1
Firefighters (Volunteers)	39	39	61	0	82
EMS Battalion Chief	0	0	0	0	1
Firefighters/Paramedics	21.5	21.5	21.5	21.5	3
<b>Total Fire Department</b>	<b>61.5</b>	<b>62.5</b>	<b>83.5</b>	<b>22.5</b>	<b>90</b>

**Comparative Position Count (Funded Positions)  
2004/2005 - 2008/2009**

<b>POSITION TITLE</b>	<b>POSITION COUNT FY 04/05</b>	<b>POSITION COUNT FY05/06</b>	<b>POSITION COUNT FY06/07</b>	<b>POSITION COUNT FY07/08</b>	<b>POSITION COUNT FY08/09</b>
<b>Public Works</b>					
Municipal Services Director	1	1	1	1	1
Assist Municipal Serv Director	0	0	0	0	1
Special Projects Coordinator	1	1	0	0	0
Senior Office Specialist	1	1	1	1	1
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker I	6.5	6.5	3	3	3
Com. Standards Supervisor	1	1	0	0	0
Maintenance Worker II	5	5	2	2	1
Maintenance Worker III	0	0	1	1	0
Town Engineer (Contracted)	1	1	1	0	0
<b>Total Public Works</b>	<b>17.5</b>	<b>17.5</b>	<b>10</b>	<b>9</b>	<b>8</b>
<b>Community Standards</b>					
Assistant Town Manager	0	0	1	1	1
Town Engineer (Contracted)	0	0	0	1	1
Com. Standards Supervisor	0	0	1	1	1
Maintenance Worker II	0	0	1	1	2
Maintenance Worker I	0	0	3	3	2
<b>Total Community Standards</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>7</b>	<b>7</b>
<b>Development Services</b>					
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
<b>Total Development Services</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Parking Enforcement</b>					
Parking Enforcement Supervisor	1	0	0	0	1
Parking Enforcement Officer	3	3	3	2	1
Office Specialist	0	0	0	0	.25
<b>Total Parking Enforcement</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.25</b>
<b>SEWER FUND</b>					
Maintenance Worker I	.5	.5	1	1	1
Accountant	0	0	0	0	.25
<b>Total Sewer Fund</b>	<b>.5</b>	<b>.5</b>	<b>1</b>	<b>1</b>	<b>1.25</b>
<b>PARKING FUND</b>					
Meter Repair Technician	1	1	1	1	1
Parking Enforcement Officers	0	0	0	1	.75
Office Specialist	0	0	0	0	.25
<b>Total Parking Fund</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>TOTAL POSITIONS .....ALL FUNDS.....</b>	<b>135</b>	<b>134.5</b>	<b>154.5</b>	<b>91.5</b>	<b>159</b>

## Financial Overview



### Financial Structure – Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for using a separate set of self-balancing accounts, which is comprised of assets, liabilities, fund equities, revenue and expenditures.

The various funds are grouped by type in the financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The Town uses the following fund types and account groups:

#### **Governmental Fund Types:**

- Governmental funds are used to account for the Town's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

With the measurement focus, only current assets and current liabilities are included on the balance sheet. The focus is on the determination of changes in financial position, rather than net income.

The following are the Town's governmental fund types:

General Fund – The General Fund is the Town's primary fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund. All taxes and general revenues that are not allocated by law to another fund are accounted for in this fund. In addition the Vehicle and Equipment Replacement account within the General Fund is maintained to fund future purchases of major vehicles and equipment needed to maintain operational efficiency.

Capital Fund – The Capital Improvement Fund is used to account for major capital projects and improvements, property acquisition, construction of major capital facilities and major capital purchases. Items that qualify as capital improvement projects are those that cost at least \$ 50,000 and have a useful life of not less than five years.

- Special Revenue Funds are used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions. The Town currently maintains two separate special revenue funds restricted to public safety or crime prevention expenditures.

Police Law Enforcement Trust Fund - is used to account for funds acquired from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

Police Law Training Fund - is used to account for funds received from each paid traffic citation within Town limits, which by law, must be used to further the education of the Town's police officers.

#### **Proprietary Fund Types:**

- Proprietary Funds are used to account for the Town's operations that are similar to private business enterprise where the costs of providing the service are recovered through user fees. Proprietary fund types use the accrual basis of accounting and the measurement focus is on determination of net income.

Sewer Enterprise Fund - is used to account for the accumulation of resources and payments of operating expenses associated with the operation and improvements made to the Town's Sewer System. This system serves approximately 1,184 residential and commercial accounts.

Parking Revenue Improvement Fund - is used to account for revenues generated from parking meter proceeds in the business district, which are dedicated to parking improvements within the Town. This system serves approximately 487 parking spaces and maintains two surface parking lots.

### **Account Groups**

The Town currently maintains two separate Account Groups.

- The General Fixed Assets Account Group is used to account for capital assets of the general government.
- The General Long Term Debt Account Group is used to account for long-term obligations of the government fund types.

The minimum number of funds maintained is consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

### **Revenue Policies**

The Town will maintain a diversified and stable revenue system to shelter it from an unforeseen short run fluctuation. The Town will estimate its annual revenues by an objective and analytical process. The Town will project revenues for the next year and

update projections annually. The Town will review the cost of activities supported by user fees annually and identify the impact of inflation or other cost increases.

## **Financial Reserve Policies**

### **Working Capital Reserve**

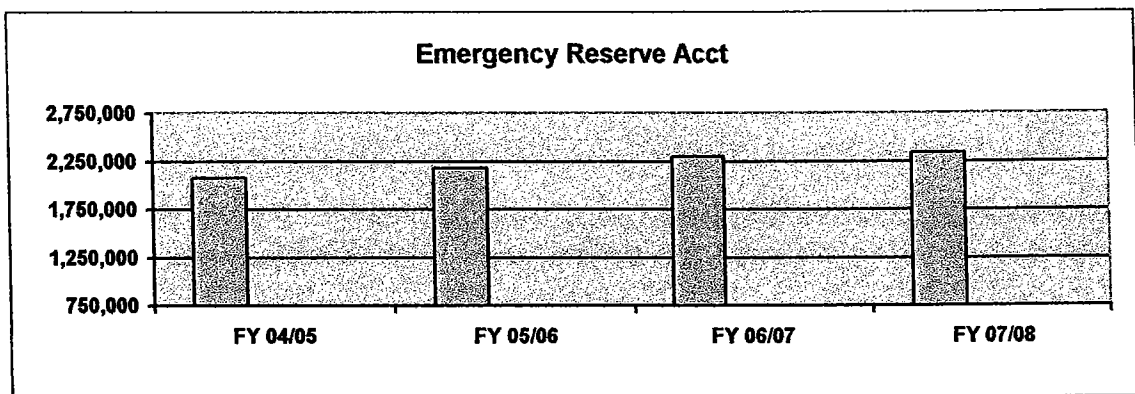
The Town will make every effort to maintain a reserve of \$1,500,000.00 or 10% of the total general fund budget as working capital.

### **Contingency Reserve**

The Town will make every effort to maintain an appropriated contingency account of 1% of the total general fund budget for unanticipated expenses.

### **Emergency Reserve**

The Town will make every effort to maintain an unappropriated emergency reserve of 15% of the total fund budget in the event of a catastrophic event. As of June 30, 2008 the balance in the emergency reserve account was approximately \$2,342,273.



## **Surplus Policies**

The Town will make every to use all surpluses generated to accomplish three goals:

1. Meet Reserve Policies
2. Avoid Future Debt
3. Fund Capital Improvement Projects

## **Fund Balances**

Designated fund balance indicates that a portion of fund equity has been segregated based on tentative plans of the Town. Such plans or intent are subject to change. Unreserved undesignated fund balance is the portion of fund equity available for any lawful use.

General and Capital Improvement Funds - The fact the Town is an oceanside community demands that reserves are adequate to be responsive to the needs of our citizens and public. For the past several years the Town has been earmarking the year-end fund balance pertaining to general fund as emergency reserves to address an unanticipated catastrophic event or economic decline without disturbing the current level of services. The other funds year-end balanced are briefly described below.

Special Revenue Funds – The year-end balances are used to fund non-recurring expenses or mandatory training in future years for the police department in the event of a budget shortfall.

Proprietary Funds – The retained earnings are used to fund improvements to the sewer, stormwater and parking systems to ensure that the proprietary funds are self sufficient without the need to be subsidized by the general fund.

### Carry Forward Balances

Fund Balance (also known as cash carry forward) is the accumulation of revenues exceeding expenditures. Not all amounts of fund balance are available for appropriation. Portions of fund balance are noted on the balance sheet as “reserved” or “designated” for a specific purpose. The unreserved portion of fund balance is that amount which is available for appropriation in the subsequent fiscal year.

## **Investment Policy**

The Town investment policies apply to the investment of short term operating funds in excess of those funds required to meet the Towns current expenditures. Resolution # 2001-1517 outlines the policy pursuant to section 218.418 of the Florida statutes. The primary objectives of the Town investment policy shall be safety, liquidity and yield.

### Safety

Safety of principal is the foremost important objective of the investment program of the Town. Investments will be utilized in a manner that seek to ensure the preservation of capital in the overall portfolio.

### Liquidity

The investment portfolio shall remain liquid to meet all operating requirements that may be reasonably anticipated.

### Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taken into account investment risk. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

## **Deposits and Investments**

Deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public fund. Funds are held in checking, a repurchase agreement and money market accounts. The State Board Of Administration (SBA) holds investments and those funds are part of the Local Government Surplus Trust Fund governed by Chapter 19-7 of the Florida Administrative Code.

## **Debt Management Policies**

### **Market Review**

The Town shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the Town the opportunity to lessen its debt service cost. The Town Commission makes decisions on utilizing debt as a funding mechanism on an issue-by-issue basis and considers which debt alternative is most appropriate.

### **Debt Issuance**

Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt-financing" classifications.

Pay-as-you-go will be used for items that cost \$49,999 or less and has a useful life of less than five years.

Debt financing will be used for major, non-recurring items that cost \$50,000 or more and have a useful life of more than five years.

Currently, the Town has four long-term bank loans outstanding in the approximate amount of \$ 10,634,900. which were obtained to provide additional funding for major capital improvement projects, land or property acquisition.

It is customary that at year-end the unappropriated funds balances are reviewed in order to retire an existing loan to afford the Town the opportunity to lessen its debt cost.

Principle and interest payments are budgeted in the appropriate fund. The approximate balances by fund are listed below in addition to the approximate total annual principal and interest payments.

<b><u>Bank Loan Balances By Fund</u></b>	<b><u>September 30, 2008</u></b>	<b><u>Annual Principal/Interest Payments</u></b>
Parking Fund (Proprietary Fund)	1,686,369	177,138
General Fund (Governmental Fund)	3,378,763	357,897
Capital Fund (Governmental Fund)	5,569,768	1,589,579

## Debt Administration

Although, The Town's Charter makes no reference to limitation of general obligation debt, the Administrative Policy is to limit the Town's general obligation debt to 10% of the Town's total reported assessed valuation. The decision to issue bonds or to obtain bank financing is based upon which alternative will provide the Town with the lower costs.

### Debt - Percent of Assessed Value

<u>Fiscal Year</u>	<u>Property Assessed Valuation</u>	<u>Debt Service Payments</u>	<u>Debt Payment % of Assessed Valuation</u>
2004/2005	1,453,739,511	1,697,544	.1168%
2005/2006	1,728,223,953	2,058,165	.1200%
2006/2007	2,140,677,012	2,674,767	.1246%
2007/2008	2,332,415,928	2,376,502	.1019%
2008/2009	2,126,299,609	2,124,614	.0009%

The Town has no General Obligation bonds outstanding. The balance of the outstanding bond debt, which was issued in 1967 to finance the Town's sanitary sewer system, was retired in 1997 leaving the Town of Lauderdale-By-The-Sea free of bond debt. The following chart demonstrates the debt millage in prior years.

<u>Fiscal Year</u>	<u>Operating Millage</u>	<u>Debt Millage</u>	<u>Total Millage</u>
2004-2005	4.7000	0.0000	4.7000
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012
2008-2009	4.1012	0.0000	4.1012

# Town of Lauderdale-By-The-Sea

## 2008/2009 Budget

### Executive Summary

The purpose of this Executive Summary is to provide a general overview of the fiscal plans of the Town for 2008/2009 contained in the budget for the Town of Lauderdale-By-The-Sea. The Executive Summary will briefly introduce the Town's budget. It will also explain how the Town plans to utilize its resources as well as highlight some of the more significant changes for the Town's budget.

Charts and graphs are included throughout the budget document to provide more in-depth revenue and expenditure information and comparisons from previous years.

The Town establishes a balanced budget for governmental, special revenue and proprietary type funds as listed below:

#### Governmental Fund Types

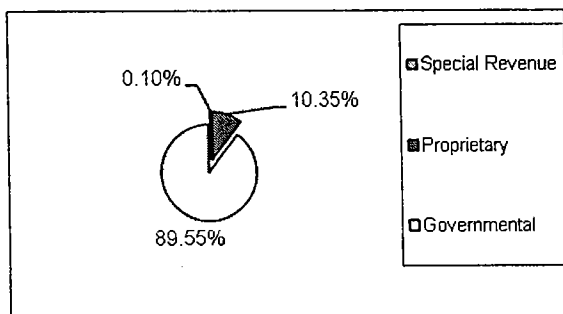
- General Fund
- Capital Improvement Fund

#### Special Revenue Fund Types

- Police Law Training
- Police Law Enforcement

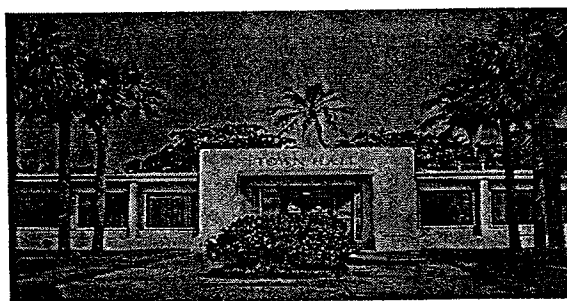
#### Proprietary Fund Types

- Sewer
- Parking



#### TOTAL TOWN FUNDS

The 2008/2009 budget for all Town funds totals \$ 17,286,073. The all funds budget reflects an decrease of \$12,058,710 from the 2007/2008 fiscal year amended budget. This increase is primarily due to the higher number and dollar values of capital improvement projects.



The following departments provide Townwide services:

- Commission
- Non-Profit Organizations
- Municipal Bldg-Chamber of Commerce
- Executive-Town Manager/Administration
- Town Attorney
- General Government/Risk Management
- Police
- Fire
- Fire Rescue
- Developmental-Building Services
- Recycling-Sanitation
- Public Buildings
- Public Works/Streets-Roads
- Community Standards
- Parking
- Recreation
- Beach

**The largest fund is the General Fund, which provides over \$13 million in funding towards the majority of services available to Town residents.**

The 2008/2009 General Fund budget totals \$ 13,074,082 an decrease of \$ 2,684,8108 from the 2007/2008 fiscal year amended budget.

Funds have been allocated to interfund transfers primarily for continuance of capital improvement projects and debt obligation. In addition to public safety services, salaries, benefits, insurance premiums and reserves.

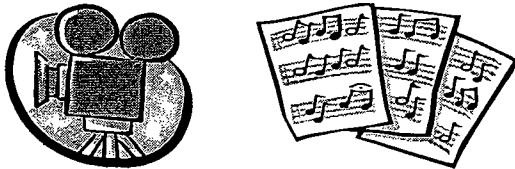
Funding for programs in the General Fund include:

Town-wide Recycle Program

Senior and Youth Activities Center

Community Bus Transportation Program

Community Performing Arts Center



Special Events & Activities Funded for Easter, Halloween, Christmas and July 4<sup>th</sup>

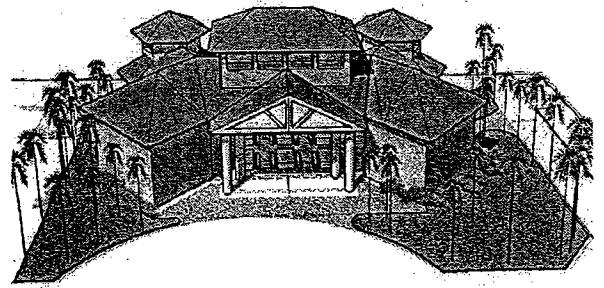
Beach Raking, Buoy Replacement Program



Sidewalk Repair & Maintenance Program

French/Storm Drain Maintenance Program

**The second largest fund is the Capital Improvement Fund**, which provides over \$ 2.4 million dollars in funding for capital projects. In order to qualify as a CIP project, a project must result in a major physical asset for the community; have an anticipated life of not less than 5 years; and a project cost of \$20,000 or more.



Several notable projects include:

- \$ 172,803 Construction of the Commercial Blvd beach pavilion
- \$ 125,000 Repair of Terra Mar - bridge
- \$ 160,000 North & South Town Entryway Improvements
- \$ 85,000 Bus Shelters
- \$ 58,300 AIA Landscape and Streetscape improvements

The 2008/2009 Capital Fund budget totals \$ 2,405,226 an decrease of \$ 7,945,826 from the 2007/2008 fiscal year amended budget. This decrease is primarily due to the completion of the sanitary sewer projects in the northern part of Town.

Maintenance and operating cost associated with completed capital improvement projects are budgeted in General Fund in the following departments:

Public Works  
Community Standards  
Recreation  
Beach



The third largest fund is the Sewer Fund, which provides over \$1.2 million dollars in funding for the sewer system. The 2008/2009 budget of \$1,236,895 provides funding for the operation, maintenance and improvements made to the Town's sewer system.

Funding in the Sewer Fund includes:

- \$38,293 Pump Stations-Telemetry
- \$70,000 Sewer Line Maintenance
- \$25,000 Emergency Repairs

The 2008/2009 Sewer Fund budget reflects a slight increase of \$15,691 from the 2007//2008 fiscal year amended budget.



The following are the Town's remaining funds:



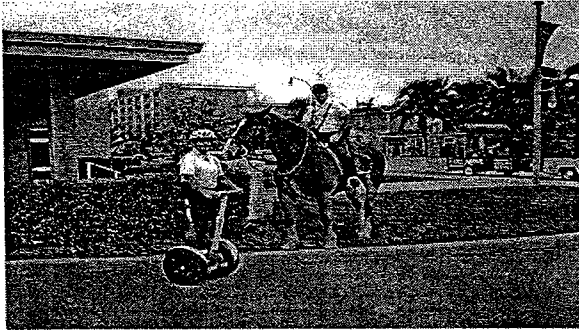
Parking Improvement Revenue Fund – the Parking Fund is used to account for the cost association with the operation of the Town's Parking System in the business district. The 2008/2009 budget of \$552,543 provides funding for the maintenance and repairs as well as parking improvements and beautification projects.

Funding in the Parking Fund includes:

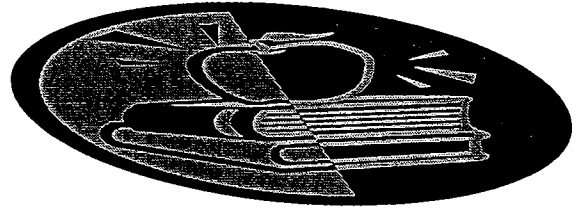
- \$10,000 - Decorative poles and covers for parking meters in the business district

The 2008/2009 Parking Fund budget reflects a decrease of \$ 221,202 from the 2007/2008 fiscal year amended budget. This decrease is a result of completing the construction of the surface parking lot in the business district between Bougainvillea and Ocean Drive. Maintenance and utility cost for lot are budgeted in the Parking Fund.

Police Law Enforcement Trust Fund – derives its revenue from confiscated funds. The 2008/2009 budget of \$ 15,827 is for the purchase of specialized equipment. The 2008/2009 budget reflects a increase of \$ 5,172 as a result of the need for specialized equipment.



Police Law Training Fund – derives its revenue from each paid traffic citation. The 2008/2009 budget of \$1,500 is for mandatory police training. Total budget remains the same as last year.



# Fiscal Year 2008/2009

## General Fund Revenues – Sources of Funds

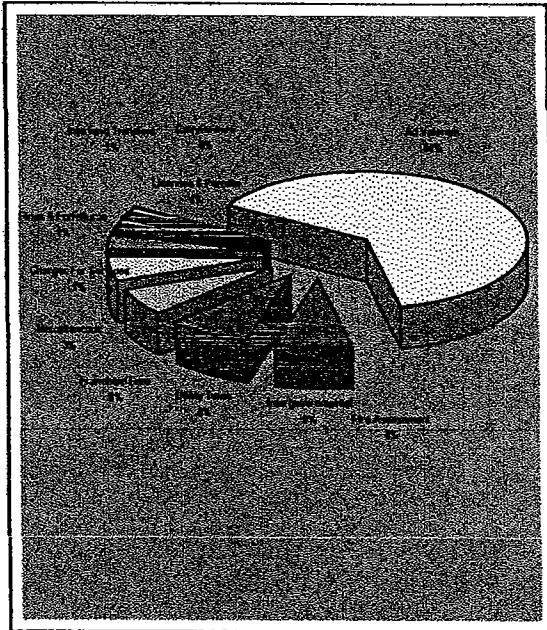
REVENUE TYPE	Fiscal Year 2004/2005 ACTUAL	Fiscal Year 2005/2006 ACTUAL	Fiscal Year 2006/2007 ACTUAL	Fiscal Year 2007/2008 ADOPTED	Fiscal Year 2007/2008 YTD-6/30/08	Fiscal Year 2008/2009 PROPOSED
<b>CARRYFORWARD FUND BALANCE</b>	-	340,342.00	-	1,315,923.00	-	-
<b>AD VALOREM TAXES &amp; ASSESSMENT:</b>						
PROPERTY TAXES - 4.1012	6,545,557.00	7,716,520.00	9,028,855.00	9,087,419.00	8,658,001.00	8,284,361.00
FIRE ASSESSMENT - \$ 130.Res/Sq.Ft.Non-Res	2,019,820.00	2,151,451.00	2,041,376.00	984,930.00	963,151.00	1,000,485.00
<b>TOTAL PROPERTY TAX &amp; ASSESSMENT:</b>	<b>8,565,377.00</b>	<b>10,208,313.00</b>	<b>11,070,231.00</b>	<b>11,388,272.00</b>	<b>9,621,152.00</b>	<b>9,284,846.00</b>
<b>UTILITY TAXES:</b>						
FLORIDA POWER & LIGHT	539,989.00	521,399.00	604,215.00	495,341.00	423,080.00	604,215.00
NATURAL GAS	19,066.00	19,278.00	20,034.00	20,613.00	15,298.00	20,613.00
WATER	225,673.00	213,849.00	219,709.00	204,395.00	149,732.00	204,395.00
TELECOMMUNICATIONS	-	-	-	-	-	-
<b>TOTAL UTILITY TAXES</b>	<b>784,728.00</b>	<b>754,526.00</b>	<b>843,958.00</b>	<b>720,349.00</b>	<b>588,110.00</b>	<b>829,223.00</b>
<b>FRANCHISE FEES:</b>						
FLORIDA POWER & LIGHT	451,492.00	439,599.00	637,905.00	551,813.00	439,010.00	633,839.00
WASTE	101,826.00	94,649.00	103,865.00	100,995.00	74,982.00	103,865.00
NATURAL GAS	29,415.00	25,585.00	33,275.00	35,220.00	25,307.00	33,275.00
TOWING FRANCHISE	476.00	525.00	2,014.00	1,283.00	1,380.00	2,014.00
<b>TOTAL FRANCHISE FEES</b>	<b>583,209.00</b>	<b>560,358.00</b>	<b>777,059.00</b>	<b>689,311.00</b>	<b>540,679.00</b>	<b>772,993.00</b>
<b>LICENSES &amp; PERMITS:</b>						
OCCUPATIONAL LICENSES	61,507.00	62,236.00	65,253.00	51,607.00	57,708.00	57,708.00
BUILDING PERMITS	31,919.00	16,000.00	120,044.00	84,682.00	36,276.00	72,552.00
ZONING PERMITS & FEES	9,142.00	6,635.00	11,605.00	9,700.00	6,850.00	9,305.00
SIGN PERMITS	4,116.00	2,098.00	3,707.00	3,463.00	2,718.00	2,962.00
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>106,684.00</b>	<b>86,969.00</b>	<b>200,609.00</b>	<b>149,452.00</b>	<b>103,552.00</b>	<b>142,527.00</b>
<b>INTERGOVERNMENTAL REVENUE - Population 6,278</b>						
MUNICIPAL REVENUE SHARING	127,838.00	143,747.00	128,420.00	136,427.00	77,813.00	124,182.00
BEVERAGE LICENSES	8,301.00	8,942.00	7,019.00	7,561.00	6,096.00	7,561.00
SALES TAX	377,189.00	382,164.00	378,405.00	593,860.00	226,935.00	371,015.00
LOCAL OPTION GAS TAX - 6CT	72,952.00	75,558.00	67,385.00	70,178.00	40,860.00	62,710.00
LOCAL OPTION GAS TAX - 5CT	46,542.00	49,110.00	48,287.00	49,214.00	29,707.00	44,881.00
COMMUNICATION SERVICE TAX	343,163.00	335,047.00	353,019.00	336,378.00	237,918.00	413,633.00
RECYCLING REVENUE	53,268.00	9,615.00	122,706.00	24,792.00	101,047.00	24,792.00
BCC-INTERLOCAL-COMMUNITY BUS	73,801.00	60,563.00	60,544.00	59,308.00	26,002.00	59,308.00
CDBG - SENIOR CENTER GRANT	21,912.00	20,751.00	33,688.00	26,002.00	44,222.00	24,275.00
BCC-GREENSHADE GRANT	-	-	5,975.00	-	-	-
HURRICANE-STORM/FEMA	95,620.00	445,590.00	42,404.00	-	21,901.00	-
FDOT-REIMBURSABLE GRANT	7,922.00	8,397.00	12,264.00	12,632.00	12,632.00	12,632.00
FDOA-FORESTRY GRANT	8,500.00	14,560.00	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>1,338,208.00</b>	<b>1,554,044.00</b>	<b>1,260,116.00</b>	<b>1,316,352.00</b>	<b>825,133.00</b>	<b>1,144,989.00</b>
<b>CHARGES FOR SERVICES</b>						
FIRE RESCUE TRANSPORT FEE	7,663.00	-	962.00	-	-	-
VARIANCE FEES	1,500.00	-	3,000.00	2,000.00	1,000.00	2,000.00
SITE PLAN REVIEW FEES	11,050.00	4,050.00	5,200.00	3,700.00	1,900.00	3,400.00
PARKING PERMITS	36,577.00	47,315.00	57,649.00	49,585.00	11,978.00	20,043.00
PARKING METERS BEACH	60,097.00	69,731.00	48,487.00	51,520.00	25,793.00	35,639.00
PARKING METERS EL PRADO	142,631.00	159,323.00	88,943.00	91,339.00	818.00	66,707.00
PARKING METERS TOWN HALL	977.00	2,998.00	130.00	1,369.00	11,701.00	2,998.00
TENNIS COURT & SHUFFLE BOARD KEYS	5,566.00	5,894.00	5,617.00	5,519.00	5,881.00	5,881.00
<b>TOTAL CHARGES FOR SERVICES</b>	<b>266,061.00</b>	<b>289,311.00</b>	<b>209,988.00</b>	<b>205,032.00</b>	<b>59,071.00</b>	<b>136,668.00</b>
<b>FINES &amp; CITATIONS</b>						
PARKING FINES-ETEC	371,734.00	450,544.00	196,605.00	163,768.00	88,113.00	132,169.00
FINES & TRAFFIC CITATIONS-BCC	62,634.00	81,470.00	50,135.00	46,125.00	37,577.00	50,135.00
CODE ENFORCEMENT FINES	16,741.00	10,866.00	9,100.00	8,375.00	22,425.00	8,375.00
OTHER FINES & ALARMS	-	-	312.00	-	86.00	-
<b>TOTAL FINES &amp; CITATIONS</b>	<b>451,109.00</b>	<b>542,880.00</b>	<b>256,152.00</b>	<b>218,268.00</b>	<b>148,201.00</b>	<b>190,679.00</b>
<b>MISCELLANEOUS:</b>						
INTEREST	164,650.00	100,031.00	468,394.00	450,372.00	273,699.00	234,197.00
INTEREST-EMERGENCY RESERVE	56,110.00	32,698.00	112,111.00	101,756.00	44,129.00	56,055.00
RENT/ROYALTIES	127,713.00	115,120.00	78,523.00	74,304.00	50,552.00	39,261.00
MISCELLANEOUS OTHER	23,845.00	15,443.00	27,569.00	13,480.00	12,572.00	12,572.00
PROCEEDS FROM SALE F/A	4,108.00	-	-	-	-	-
DONATIONS	48,747.00	16,860.00	34,591.00	45,910.00	22,884.00	32,641.00
ADVERTISING FEES	4,531.00	4,982.00	3,230.00	4,982.00	2,542.00	4,982.00
INSURANCE REIMBURSEMENT	5,381.00	7,231.00	5,117.00	9,214.00	22,839.00	5,490.00
UTILITIES REIMBURSEMENT	19,486.00	20,236.00	23,436.00	21,136.00	12,058.00	21,314.00
<b>TOTAL MISCELLANEOUS</b>	<b>454,571.00</b>	<b>312,601.00</b>	<b>752,971.00</b>	<b>721,154.00</b>	<b>441,275.00</b>	<b>406,512.00</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>12,549,947.00</b>	<b>14,309,002.00</b>	<b>15,371,084.00</b>	<b>15,408,190.00</b>	<b>12,327,173.00</b>	<b>12,908,437.00</b>
<b>TRANSFERS-OTHER FINANCE SOURCE</b>	-	1,568,053.00	165,645.00	350,000.00	350,000.00	165,645.00
<b>TOTAL GENERAL FUND REVENUE</b>	<b>12,549,947.00</b>	<b>15,877,055.00</b>	<b>15,536,729.00</b>	<b>15,758,190.00</b>	<b>12,677,173.00</b>	<b>13,074,082.00</b>

Footnote:

Revenue collected from the Parking Meters in the Business District are accounted for in the Parking Revenue Improvement Fund.

## Fiscal Year 2008/2009 Revenue Summaries By Fund

The revenue estimates are based on information received from local and state government agencies, the respective companies, rate studies and the expected growth and historical trends.



### GENERAL FUND

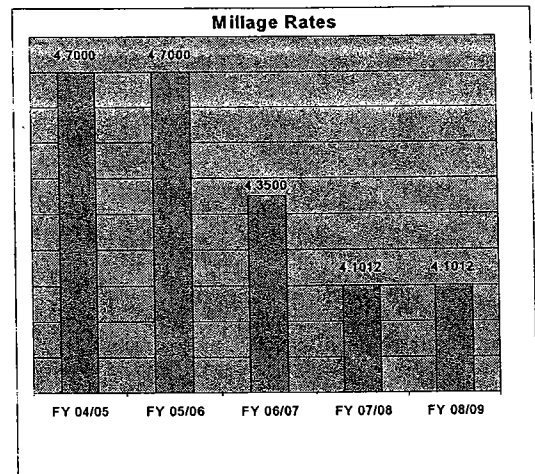
#### **AD VALOREM REVENUE**

The Broward County Property Appraiser sets the assessed value of the property and certifies the tax roll to the Town. The Town then sets the millage rate at which the property owners are taxed.

Each mill generates \$1 of tax revenue for every \$1,000 of assessed property value. For 2008/2009, the Broward County Property Appraiser certified the Town's taxable value at the amount of \$2,126,299,609. This is an decrease of \$195,356,619 in the Town's tax base over last year.

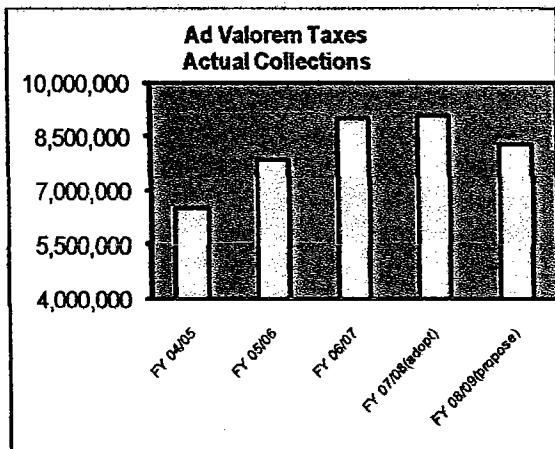
The State of Florida's TRIM Bill (Truth in-millage) mandates an adjustment in the millage to prevent local governments from receiving additional revenue as a result of increased assessments to existing properties. This adjusted millage is called the "rolled-back rate".

Because of the decrease in the Town's tax base, the millage rate of 4.1012 will only generate approximately \$8.7 million in ad valorem tax revenue, whereas in fiscal year 2007/2008 the Town's adopted millage of 4.1012 generated \$9.5 million in ad valorem revenue.



The Town's ad valorem millage rate for fiscal year 2008/2009 is 4.1012 mills. The millage rate of 4.1012 will results in a 9.51% tax decrease to the taxpayers of the Town of Lauderdale-By-The-Sea as a result of the decrease in the Town's taxable value.

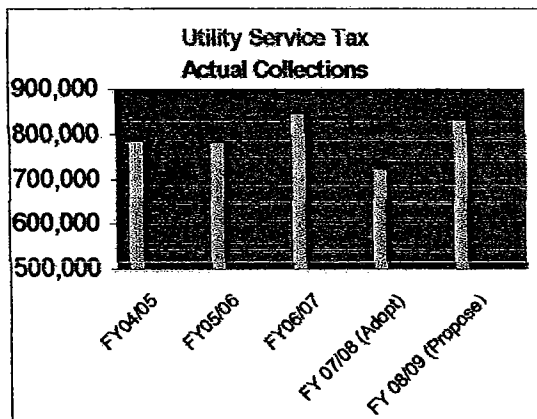
The Town budgets no more than 95% allowing for the possibility of actually receiving less. The Town anticipates collecting \$8,284,361 in 2008/2009, which is \$ 803,058 less than fiscal year 2007/2008 amended budget.



### FIRE ASSESSMENT FEE

The Town levies an annual fee to all property owners for fire services. The fiscal year 2007/2008 residential rate is \$130.00 whereas the non-residential rate varies from \$249.50. to \$9,971. depending on square footage.

The Town anticipates collecting \$1,000,485 in fire assessment fees, which is \$ 15,555 more than fiscal year 2007/2008 amended budget.



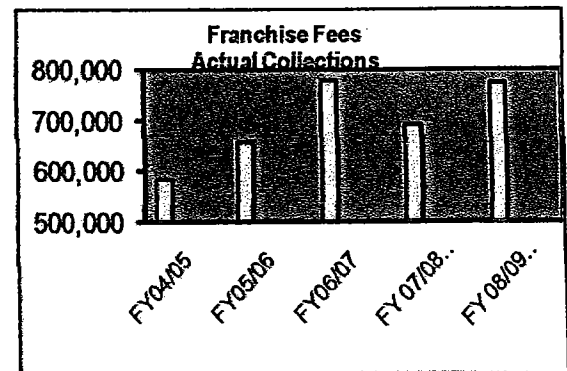
### UTILITY SERVICE TAX REVENUE

The Town of Lauderdale-By-The-Sea levies a ten percent utility service tax. The Town levies a utility tax on the consumption of electricity, water and natural gas.

Electric utility fees generate the majority of utility revenue. The Town expects to collect \$829,223 in franchise tax revenue in fiscal year 2008/2009, which is \$108,874 more than fiscal year 2007/2008 amended budget.

### FRANCHISE FEES

The Town levies a 7% franchise tax for the consumption of electricity, natural gas and vehicle towing services. The franchise tax for the collection of waste is 3.76% residential and 10% commercial. Revenue generated from the waste franchise fee helps defray the cost of drainage projects.



Electric franchise fees generate the majority of franchise revenue. The Town expects to collect \$772,993 in franchise fees in fiscal year 2008/2009, which is \$83,682 more than fiscal year 2007/2008 amended budget.

### BUSINESS LICENSES AND PERMITS

The Town collects fees for the issuance of occupational licenses, building and related permits, sign and zoning permits. Revenue is estimated based on existing or new construction projects, historical and collection trends.

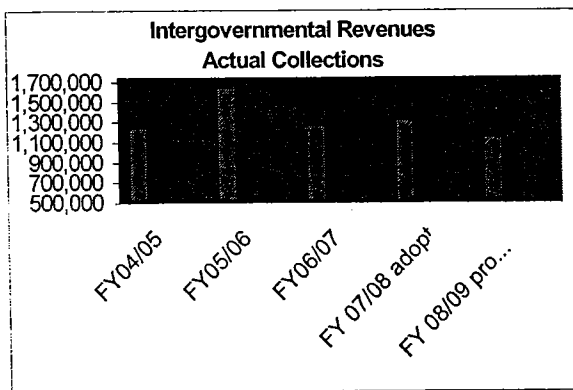
The Town has an interlocal agreement with Broward County for building department services. Broward County receives a portion of the revenue generated from the issuance of building permits for funding of their services and submits a portion of collection back to the Town.

The Town expects to collect \$142,527 in license and permits in fiscal year 2008/2009, which is \$6,925 less than fiscal year 2007/2008 amended budget.

## INTERGOVERNMENTAL REVENUES

The Town receives intergovernmental revenue from the State of Florida. Distribution for fuel, telecommunication service tax, alcoholic beverage license, sales tax, and cigarette tax included in the state revenue sharing revenues with local governments is based on population and municipal assessed value per capita. The majority of intergovernmental revenue is generated by the collection of sales tax.

In addition the Town collects revenue from Broward County, Florida and the Department Of Transportation, Florida as part of interlocal or grant agreements that provide funding assistance for the collection of recyclable materials, maintenance of street lights, landscape-beautification projects and the operation of the senior center and community bus programs.



In fiscal year 2008/2009, the Town expects to collect \$1,144,989 in intergovernmental revenues, which are \$171,363 less than fiscal year 2005/2006 amended budget.

## CHARGES FOR SERVICE

The Town of Lauderdale-By-The-Sea charges fees to the users of various services. Fees include tennis court, parking permits, parking meters and various application fees

Tennis court fees, shuffleboard court fees and parking permits increased by 5% in keeping with the Commission's policy.

Town expects to collect \$136,668 in Charges For Services during FY 2008/2009, which is \$68,364 less than fiscal year 2007/2008 amended budget.

## FINES & CITATIONS

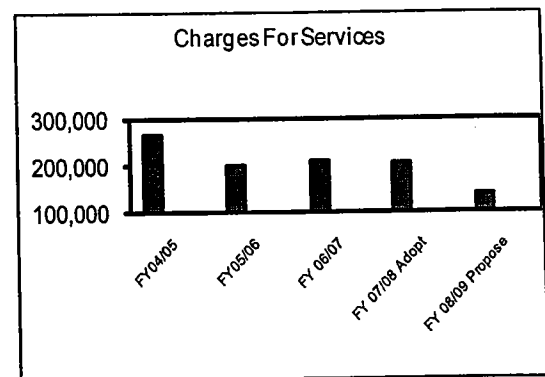
This revenue category includes parking, zoning and code enforcement fines which are collected by the Town. Citations and fines are used to offset parking and code enforcement expenses.

Town expects to collect \$190,679 in Fines & Citations during FY 2008/2009, which is \$27,589 less than fiscal year 2007/2008 amended budget. This decrease represents an overall reduction in parking meter revenue and parking fines.

## MISCELLANEOUS REVENUE

Revenue in this category is generated primarily from interest income, rent and miscellaneous income (donations, copies, advertising, insurance and utility reimbursement). Insurance and utility reimbursements are those expenses reimbursed by contract

The revenue generated on investments is estimated based on the investment market and cash flow forecasts. Interest income is estimated based on the investment market and cash flow forecasts.



The Town anticipates collecting \$ 406,512 in miscellaneous income during FY 2008/2009, which is \$314,642 less than fiscal year 2007/2008 amended budget.

A significant portion of the decrease in miscellaneous revenue is because of the decrease in interest rates and the reduction of cash balances.

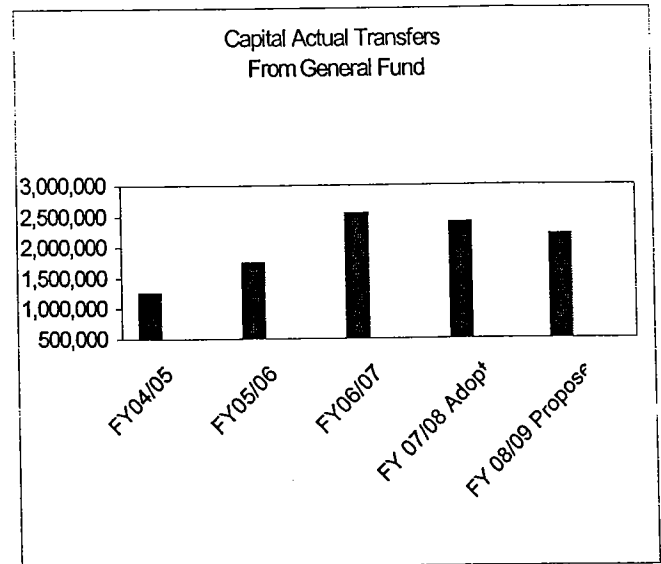
## Capital Improvement Fund

The Capital Improvement Fund receives its revenue primarily from existing loan proceeds, grant funding, undesignated fund balance and transfers from general fund.

Transfers from the general fund total \$2,199,599. reflecting an decrease of approximately \$1,206,730. from fiscal year 2007/2008 amended budget.

The master plan document is being reviewed in order to realign funds and secure funds needed for future capital improvement projects that are expected to be completed within the next five years.

The Town expects to collect \$2,405,226 in revenue during fiscal year 2008/2009, which is \$7,945,826 less than fiscal year 2007/2008 amended budget. This large decrease is the result of completing the sewers projects in the northern part of town.



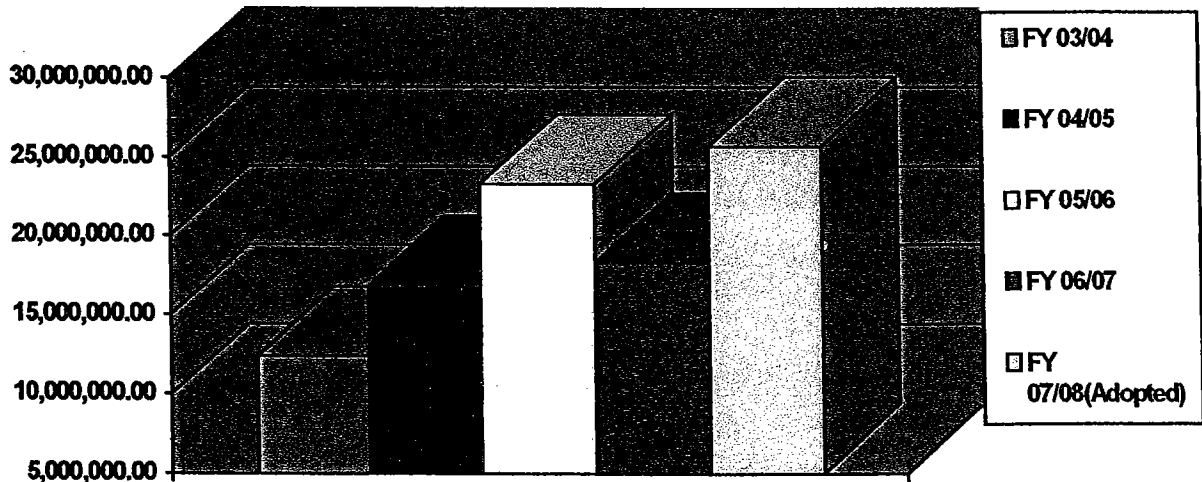
# Town of Lauderdale-By-The-Sea

## Governmental Type Funds Revenue Summary

### General and Capital Improvement Funds

FISCAL YEAR	TAXES & ASSESSMENTS	FRANCHISE & UTILITY FEES	LICENSES & PERMITS	INTER GOVERNMENTAL	CHARGES FOR SERVICES	FINES & FORFEITS	INTEREST & MISC.	TRANSFERS & OTHER SOURCES	TOTAL
2003/04	7,833,401	1,324,511	80,573	1,157,670	393,365	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,109
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,267,929
2006/07	11,070,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,275,356
2007/08 Adopted	10,072,349	1,409,660	149,452	1,942,900	205,032	218,268	871,874	10,775,374	25,644,909

Actual - Governmental Funds Revenue Summary



## Special Revenue Funds

The Special Revenue Fund consists of two funds and receives its revenue primarily from confiscations and parking fines.

**Police Law Enforcement Trust Fund** acquires its revenue from the sale of police confiscated property utilized for specific non-recurring police or crime prevention expenditures.

In fiscal year 2008/2009 the carry forward amount totals \$2,365 from fiscal year 2007/2008 amended budget.

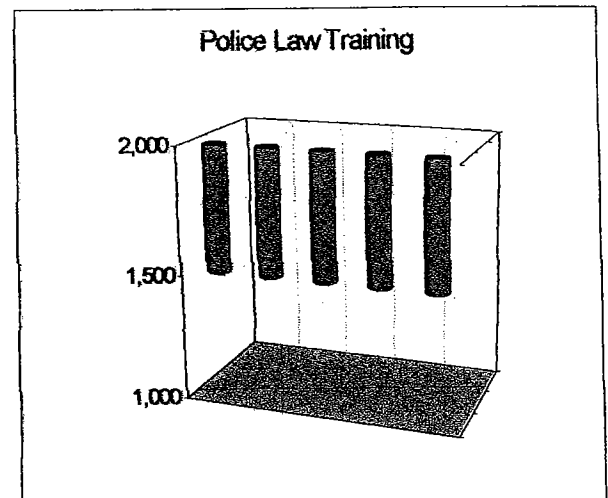
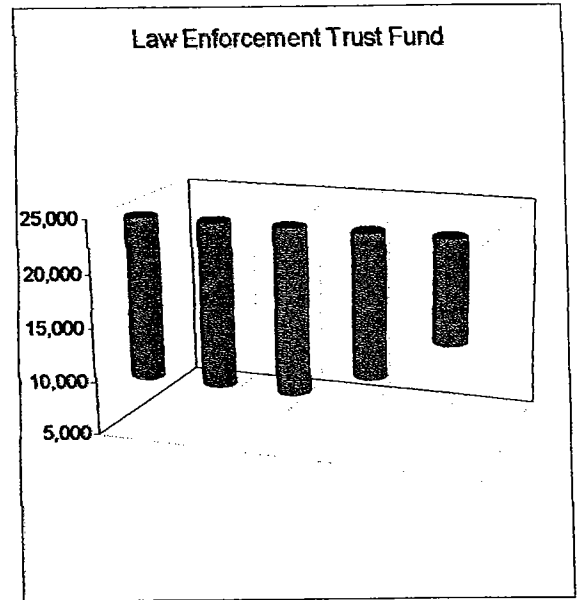
Forfeitures or fines are not budgeted as a revenue source therefore the undesignated fund balances are the revenue source utilized to fund non-recurring expenditures.

The total revenue for fiscal year 2008/2009 is \$15,827, which is \$ 5,172 more than fiscal year 2007/2008 amended budget.

**Police Law Training Fund** acquires its revenue from each paid traffic citation utilized to further the education of the Town's police officers or for mandatory training.

In fiscal year 2008/2009 the carry forward amount totals \$1,200 a increase of \$ 102 from fiscal year 2007/2008 amended budget.

The total revenue for fiscal year 2008/2009 is \$1,500, which is the same from fiscal year 2007/2008 amended budget.



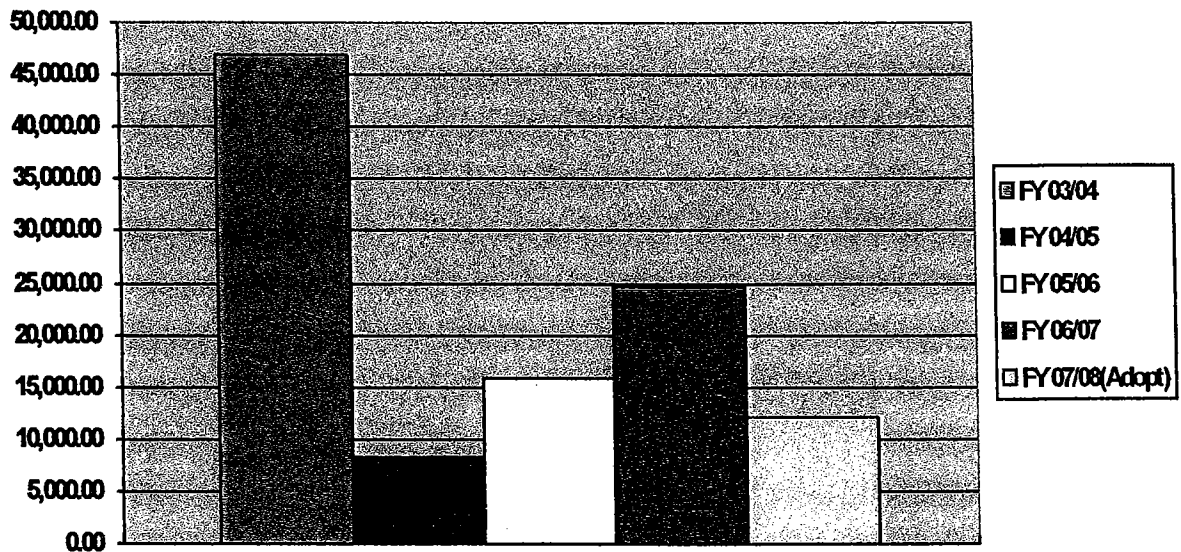
# Town of Lauderdale-By-The-Sea

## Special Revenue Fund Revenue Summary

### Police Law Training & Police Law Enforcement Trust

FISCAL YEAR	FINES FORFEITURES	INTEREST MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
2003/04	43,599	3,334	-	46,933
2004/05	-	8,248	-	8,248
2005/06	-	15,816	-	15,816
2006/07	5,593	19,011	-	24,604
2007/08(Adopted)	-	11,057	1,098	12,155

**Actual Special Revenue Fund Revenue Summary**

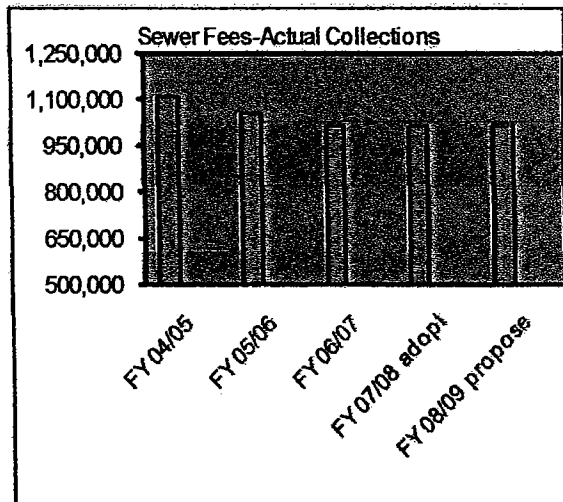


## Proprietary Funds

### SEWER FUND

The current monthly sewer fees range from \$7.60 for single family and multi-family. Commercial accounts vary from \$7.60 to \$190.00 depending on the meter size. All customers pay \$3.00 consumption rate per 1,000 gallons over their monthly cap. The cap is 2,000 gallons for single family and 1,000 gallons for multi-family and commercial.

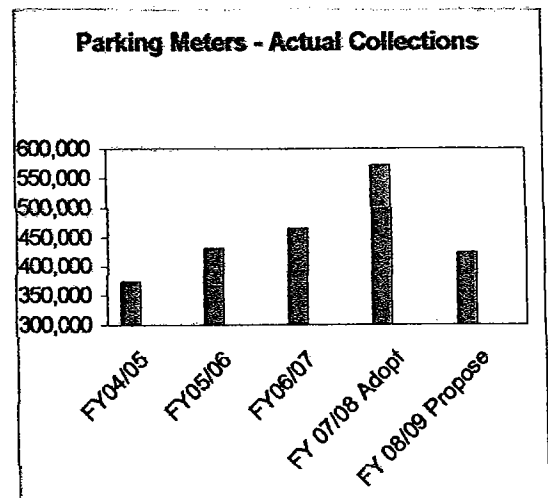
Any increase passed on to the Town by the City of Pompano is passed on to the consumer to eliminate General Fund subsidy. Sewer fees have remained the same since fiscal year 2003-2004.



There is no rate change for fiscal year 2008/2009. The Town expects to collect \$1,018,118 in revenue during fiscal year 2008/2008, which is \$5,610 more than fiscal year 2007/2008 amended budget.

### PARKING REVENUE IMPROVEMENT FUND

Parking Meter rates in the business district range from \$.25 to \$.50 per ½ hour of parking depending of the location of the parking meter. In addition, the Town maintains surface parking lots in the business district, which accommodates 227 additional parking spaces. Parking meter fees have remained the same since fiscal year 2001-2002.



The Town expects to collect \$ 424,112 in revenue during fiscal year 2008/2009, which is \$149,428 less than fiscal year 2007/2008 amended budget. This is a result of decreasing parking meter revenue collections.

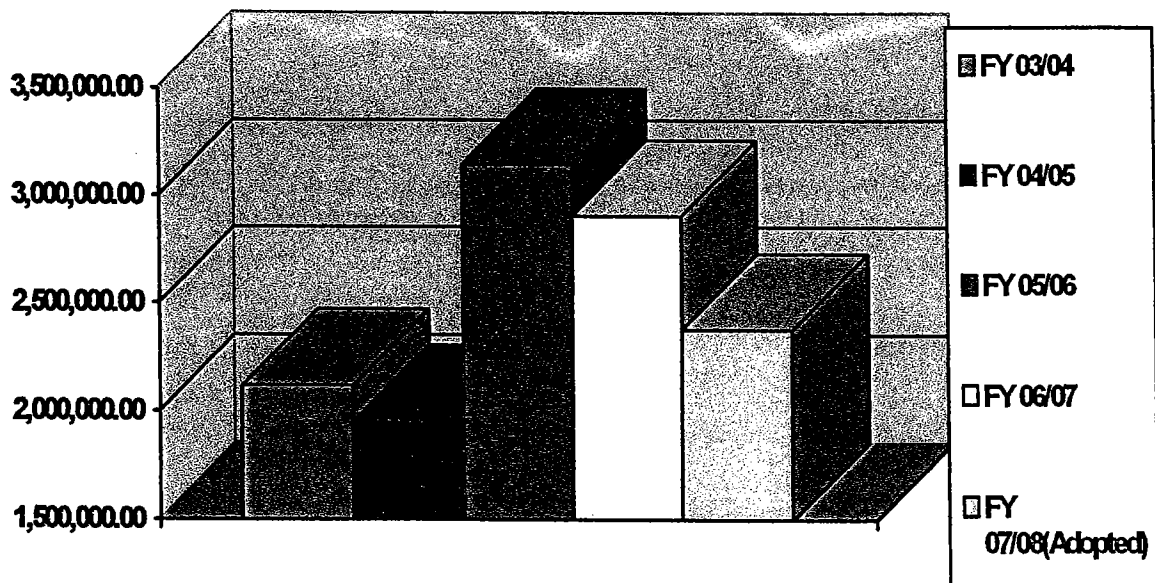
# Town of Lauderdale-By-The-Sea

## Proprietary Funds Revenue Summary

### Water & Sewer, Stormwater and Parking Funds

FISCAL YEAR	CHARGES FOR SERVICES	MISCELLANEOUS & INTEREST	FINES & CITATIONS	INTERFUND TRANSFER CARRYFORWARD	TOTAL
2003/04	1,546,486	11,848	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	453,645	1,953,225
2005/06	1,630,210	22,212	-	1,494,649	3,147,071
2006/07	1,693,219	125,775	176,176	910,103	2,905,273
2007/08 (Adopted)	1,586,048	135,070	153,556	502,134	2,376,808

Actual-Proprietary Funds Revenue Summary



## Fiscal Year 2008/2009 Expenditure Summaries By Fund

### Expenditures By Function

**GOVERNMENTAL FUNDS** - Governmental Funds are comprised of the General and Capital Improvement Funds representing approximately 89.54% of the fiscal year 2008-2009 all funds budget.

**GENERAL FUND** - The General Fund represents 75.63% of the total budget. The \$13,074,082 million General Fund budget is used to fund townwide service and its associated operating costs for Public Safety, Interfund Transfers, General Government, Economic Environment-Streets, Recreation & Beach, Transportation and Physical Environment.

The largest use of General Fund revenue is Public Safety - Public Safety costs make up 38.55% of General Fund expenditures. Public Safety is comprised of the following departments:

Development Services  
Emergency Medical Services (AMR)  
Fire (VFD)  
Police (BSO)

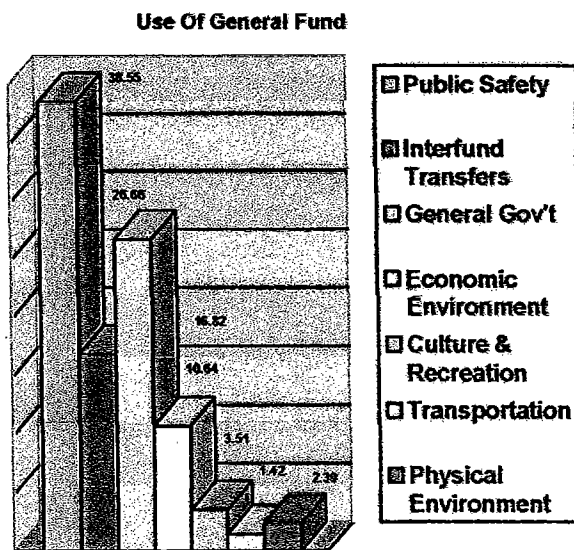
The 2008/2009 Public Safety budget is \$5,039,575 reflecting an decrease of \$1,668,091 from fiscal year 2007/2008 amended budget as a result of changing service providers for Fire and Fire Rescue and reduction of one sergeant position in the police department.

The second largest use of General Fund revenue is General Government. General Government costs make up 26.66% of the General Fund budget. General Government is comprised of the elected officials and administrative staff that support the operational activities and municipal services of Town Government and are represented by the following departments:

Commission  
Non-Profit Organizations  
Municipal Buildings  
Administration  
Town Attorney  
General Government

The 2008/2009 General Government budget is \$3,485,983 reflecting an increase of \$527,541 from fiscal year 2007/2008 amended budget. Funding has been maintained for contractual obligations, web cast-media vault, integrated back-up servers, professional services, operating expenses, salaries, benefits, insurance premiums, and appropriate reserves. The overall increase is a result of the reserves for hurricanes/storms and unanticipated expenses.

The third largest use of General Fund revenue is Interfund Transfers. Interfund transfers make up 16.82% of the Town's General Fund budget. These transfers are revenues dedicated for the operation or assistance in funding the below accounts.



The 2008/2009 Interfund Transfers budget reflects a decrease of \$1,206,730 from fiscal year 2007/2008 amended budget as a result of completing sewers projects in the northern part of Town.

**The following is the remaining use of General Fund by function:**

**Economic Environment** - Economic Environment represents approximately 10.64% of the General Fund expenditures and is comprised of the following departments:

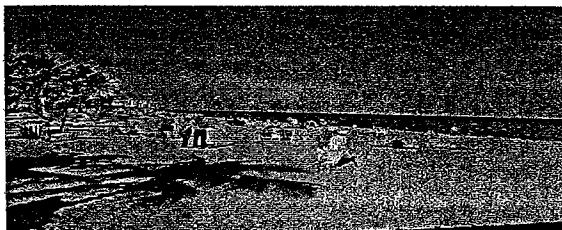
- Public Works
- Community Standards

The 2008/2009 Economic Environment budget is \$1,391,689 reflecting an decrease of approximately \$200,124 from fiscal year 2007/2008 amended budget.



**Culture & Recreation** - Culture & Recreation represents approximately 3.51% of General Fund expenditures and is comprised of the following departments:

- Recreation
- Beach



The 2008/2009 Culture & Recreation budget is \$458,406 reflecting an increase of \$22,452 from fiscal year 2007/2008 amended budget. Major expenditures include youth, senior and performing arts center activities, special events as well as townwide maintenance of the Town's public beach.

**Transportation** - Transportation represents approximately 1.42% of the General Fund expenditures and is comprised of the Parking Enforcement department.



The 2008/2009 Transportation budget is \$186,042 reflecting an increase of approximately \$10,365 from fiscal year 2007/2008 amended budget.

**Physical Environment** - Physical Environment represents approximately 2.39% of the General Fund expenditures and is comprised of the following departments:

- Sanitation-Recycling
- Public Buildings

The 2008/2009 Physical Environment budget is \$312,788 reflecting a decrease of \$146,371 from fiscal year 2007/2008 amended budget.

## General Fund Expenditure Detail & Changes

The Town government is organized into departments along functional lines and operates under the "Commission-Manager" form of government. Total general fund expenditures are presented by department and object. The budget for fiscal year 2008/2009 is a balanced budget. Whereas, budgeted expenditures of \$13,074,082 equal budgeted revenues. Undesignated fund balance was not utilized, as the revenue inflows are sufficient to cover the outflow of expenditures. The General Fund budget for fiscal year 2008/2009 has decreased overall by approximately 17.03% from fiscal 2007/2008 amended budget. Approximate changes are reflected in the graph below.

	<u>FY 2007-2008</u> <u>Amended Budget</u>	<u>FY 2008-2009</u> <u>Adopted Budget</u>	<u>App. % Of</u> <u>Change</u>
Contractual Services	\$ 6,846,922	\$ 5,600,818	-18.20%
Operating	\$ 2,363,020	\$ 2,736,883	15.82%
Personnel Services & Benefits	\$ 2,416,772	\$ 2,475,280	2.42%
Interfund Transfers	\$ 3,719,220	\$ 2,199,599	-40.86%
Capital Outlay	\$ 412,256	\$ 61,502	-85.08%
<b>Total Budget</b>	<b>\$ 15,758,190</b>	<b>\$ 13,074,082</b>	

***Historically general fund expenditures have increased no more than 5%. This year fiscal 2008/2009 total general funds expenditures decreased 17.03% as the result of restructuring department staff, service providers and operating expenses.***

The largest use of general fund in the fiscal year 2008/2009 budget are townwide services related to public safety consisting of Fire, Emergency Medical Services, Police and Development Services which represents approximately 38.55% of total general fund expenditures. Public Safety services reflect a decrease of approximately 24.847 from the 2007/2008 amended budget. This decrease is the result of changing providers for Fire and Emergency Medical Services.

The second largest use of general fund is the General Government functions, which represents legislative, non-profits, chamber, town attorney and administrative department. General Government represents approximately 26.66% of total general fund expenditures. General Government services reflect an increase of 17.83% from 2007/2008 amended budget. This budget reflects a increase of reserves and funding for improvements to the newly acquired municipal complex.

The third largest use of general fund is the interfund transfers, which represents approximately 16.82% of total general fund expenditures. The interfund transfers decreased of 40.86% from 2007/2008 amended budget. The Capital Improvement Fund funding has been reduced in order to address infrastructure and community needs by revising the Towns master plan.

## **Contractual Services**

Contractual services account for approximately 42.84% of the total general fund budget for fiscal year 2008-2009. Total contractual services have decreased approximately \$1,246,104 primarily because service providers for Fire and Emergency Medical Services have been changed. Additional contractual services have been funded for sanitizing and raking the Town's public beach, landscape and street sweeping services. The Town Attorney, Town Planner and Town Engineer are also provided to the Town through a contractual obligation. The Lauderdale-By-The-Sea Volunteer Fire Department provides contractual services for Fire, American Medical Response, Inc. for Emergency Medical Services and the Broward County Sheriff's Office for Police Services. In addition, funding has been provided for conceptual plans for grant proposals, planning and municipal support studies and administrative support services.

## **Operating**

Operating expenses account for approximately 20.93% of the total general fund budget for fiscal year 2008-2009. Total operating expenses have increased approximately \$373,863 as a result of increase fuel and utility cost as well as maintaining service levels the same as fiscal year 2007-2008. In addition, utility and operating cost for the new public safety building were budgeted accordingly. The cost of general liability and workers compensation reflect a decrease in premium.

## **Personnel Services**

Personal services account for approximately 18.93% of the total general fund budget for fiscal year 2008-2009. Personnel services have been budgeted to reflect a 5% increase for elected officials and a 5.5% cost of living allowance (COLA) increase for Town employees. Total personnel expenses have increased approximately \$58,508. Increases in salaries and health benefits were budgeted accordingly. Personnel services reflect the addition of 67.5 volunteer firefighters, which are included in the comparative position schedule.

## **Interfund Transfers**

Interfund Transfers account for approximately 16.82% of the total general fund budget for fiscal year 2008-2009. Interfund transfers have been eliminated for the Stormwater and Water Fund as the result of eliminating the collection of stormwater fees and selling the water pipes to the City of Fort Lauderdale. Interfund transfers have decreased \$1,519,621. Interfund transfers are only provided to the Capital Fund in order to continue the capital improvement projects set forth in the Towns master plan.

## **Capital Outlay**

Capital Outlay expenditures account for approximately 0.47% of the total general fund budget for fiscal year 2007-2008. Total capital expenses have decreased \$350,754. Capital outlay have significantly decreased as the result of purchasing major equipment in Fiscal Year 2007/2008. Funds have been provided for equipment that needs to be replaced or becomes outdated.

### **Legislative - Commission**

Salary increase for Mayor & Commissioners.  
Funding for training.

### **Municipal Building – Chamber Of Commerce**

Funding of contractual services for the Chamber Of Commerce Welcome Center. Provided funding for building maintenance, building supplies, repairs, utilities and insurance cost.  
Funded Maintenance Worker for maintenance of grounds and building.

### **Administration – Support Departments**

Cost of living salary increase for non-union and management employees.  
Funding for town topics, election poll workers, and equipment service and maintenance agreements. Funded cost of scanning and archiving of public records. Provided funds for professional services, printing of the budgets and comprehensive annual financial reports.

### **Town Attorney**

Funded Town Attorney fees, municipal prosecution and other litigation expense.  
Funded expenses related to height litigation.

### **General Government**

Funded position of public information officer and related benefits. Funds provided for equipment/maintenance contracts, workers compensation and general liability insurance..  
Provide funds for conceptual plans for grant proposals, update of master plan, code codification, and miscellaneous planning and municipal support studies. Funded Community Bus transportation program. Provide reserves for hurricane and unanticipated expenses.

### **Police Department**

Funded townwide contractual obligation for police services with a 5.5% projected increase.

### **Fire Department**

Funded townwide contractual obligation for fire protection services with the Lauderdale-By-The-Sea Volunteer Fire Department.

### **Emergency Medical Services (EMS)**

Funded townwide contractual obligation for emergency medical services with American Medical Response, Inc.

### **Development Service**

Cost of living salary increase for non-union and management employees.  
Funding for Town Planner, Code Compliance Hearing Officer, and support services related to zoning and code activities.

### **Sanitation-Recycle**

Funded recycling services for residents, parks and beaches.

### **Public Buildings**

Funded utility costs due to completion of the capital improvement portals project. Water and Sewer cost reflect increase in cost of service by the City Of Fort Lauderdale. Funding for maintenance of public buildings and the newly acquired public safety complex. Funded equipment service and maintenance agreements.

### **Public Works**

Cost of living salary increase for non-union and management employees. Increased funding for sidewalk maintenance and repair. Funded vehicle and equipment maintenance and service agreements. Reduced funding for the maintenance of streets, parks and roads as well as the purchase of machinery and equipment.

### **Community Standards**

Cost of living salary increase for non-union and management employees. Funded Town Planner and Landscape Architect. Sweeping and landscape contractual services. Reduced funding for the purchase of machinery and equipment as well as for the landscaping and maintenance of streets, parks and roads. Funded vehicle and equipment maintenance and service agreements.

### **Parking Enforcement**

Cost of living salary increase for non-union and management employees. Funding for parking magistrate and contractual services for processing of parking meter violations and collection and processing of parking meter coins. Funded vehicle and equipment maintenance and service agreements.

### **Recreation**

Funding of contractual services for the Performing Arts Center. Funded equipment maintenance and service agreements for the Web Casting computer and system servers. Increased funding for special event activities for Easter, Halloween, Christmas By The Sea, July 4<sup>th</sup> and other special events sponsored or co-sponsored by the Town in addition to Christmas banners & decorations. Funded Youth and Senior Activities Program.

### **Beach**

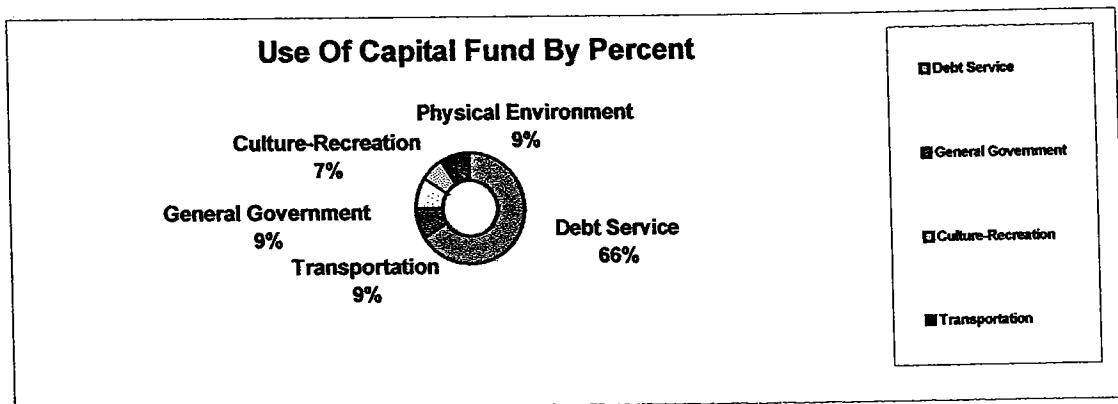
Increase in contractual obligation maintenance of the beach areas reflecting a five percent increase as a result of the consumer price index. Funded vehicle and equipment maintenance and service agreements. Reduced funding for operating supplies



## Capital Improvement Fund Expenditure Detail & Changes

**\$ 2,405,226**

The Town's Capital Improvement fund is broken down by and budgeted by project. The capital fund has increased approximately \$7,481,493 from the FY 2007-2008 amended budget. This decrease is a result of completing the design, permitting and construction of Bel Air sanitary sewer system. Future operating costs (e.g., service, personnel, maintenance or utilities) associated with completed projects are included in the operating department in the appropriate budget year. The below projects have been funded for fiscal year 2008/2009.



### **Economic Environment**

Town Entryway improvement projects at the southern and northern part of Town.

### **Culture – Recreation**

Commercial Boulevard Beach Pavilion

### **Debt Service**

Promissory Notes

### **Transportation**

AIA – Landscape-Streetscape Project and Repair of the Terra Mar Bridge

### **General Government**

Capital Asset depreciation expense

Completed capital improvement projects that have a future maintenance, landscape and utility expense are budgeted in the General Fund. The departments that will assume operational responsibilities and have their budget reflect this additional cost are:

- >Beach
- >Public Works
- >Public Buildings
- >Community Standards

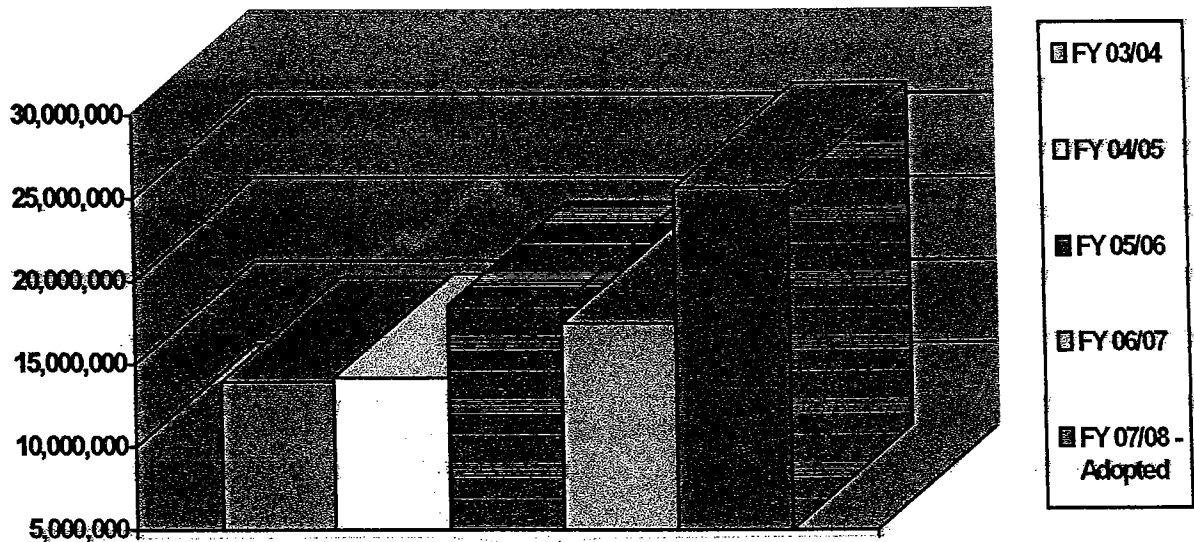
# Town of Lauderdale-By-The-Sea

## Governmental Type Funds Expenditure Summary

### General and Capital Improvement Funds

FISCAL YEAR	GENERAL GOV'T	PUBLIC SAFETY	PHYSICAL ENVIRON- MENT	ECONOMIC ENVIRON- MENT	CULTURE & RECREATION	TRANS- PORTATION	DEBT SERVICES	TRANSFERS	TOTAL
2003/04	1,784,233	5,744,749	408,752	2,742,731	434,143	222,955	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,830,136	724,126	251,120	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	1,099,566	866,147	220,127	2,144,741	3,254,588	18,525,256
2006/07	1,999,066	6,181,156	176,967	2,376,342	442,618	197,389	2,621,382	3,456,105	17,451,025
2007/08 Adopted	3,621,691	6,566,804	4,884,875	2,822,296	1,253,341	663,777	2,112,905	3,719,220	25,644,909

**Actual - General and Capital Fund Expenditure Summary**



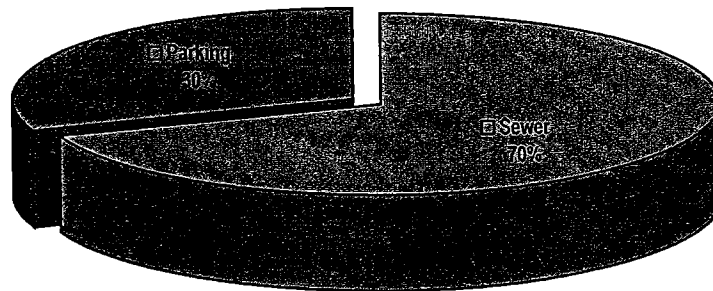
## Proprietary Funds Detail & Changes

### Sewer and Parking Funds

**\$1,789,438**

The Town's Proprietary Fund represents 10.36% of the Town's total budget for fiscal year 2008-2009. The Proprietary Fund is broken down by and budgeted by each individual fund. The Sewer and Parking funds are not subsidized, as they are self-contained. Total proprietary funds have decreased approximately \$245,511 from the FY 07-08 amended budget. This decrease is the result of completing the construction of a surface parking lot in the Parking Fund.

**Use of Proprietary Funds By Percent**



#### **Sewer Fund - \$ 1,236,895**

Funding for emergency repairs, telemetry of the pump stations as well as water and sewer line maintenance and repairs. This fund continues to be stable therefore sewer rates remain the same as fiscal year 2007/2008. The fiscal year 2008/2009 budget reflects a slight increase of \$15,691.

#### **Parking Fund- \$552,543**

Funding for decorative meters, poles, covers and meter replacement. This fund reflects a decrease \$221,202 as a result of completing the construction of the Bougainvillea surface parking lot. Parking meters rates remain the same as last year.

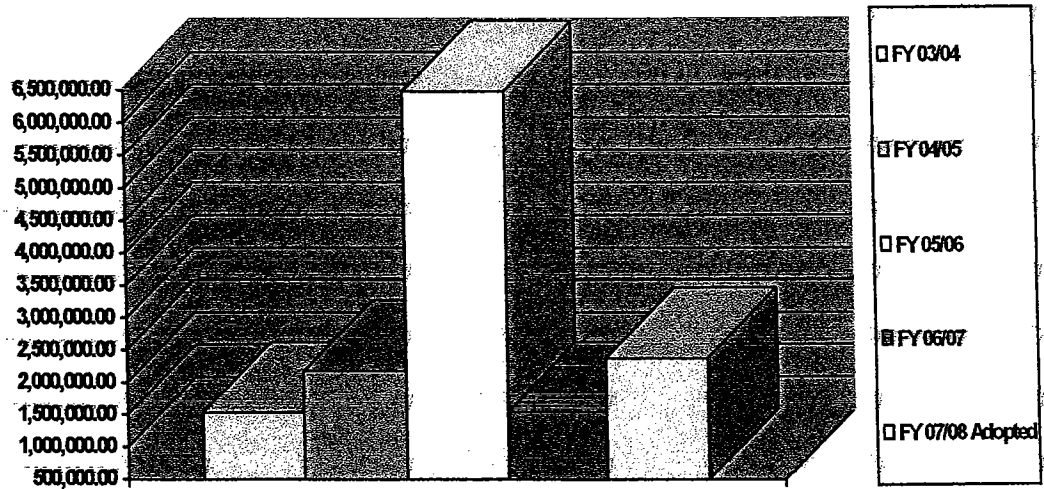
# Town of Lauderdale-By-The-Sea

## Proprietary Funds Expenditure Summary

### Water & Sewer, Stormwater and Parking Funds

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,936
2005/06	266,614	89,267	2,252,678	3,699,420	168,053	6,476,032
2006/07	110,862	129,720	1,134,314	-	165,645	1,540,541
2007/2008 (Adopted)	266,614	195,443	1,464,601	100,150	350,000	2,376,808

**Actual - Proprietary Funds Expenditure Summary**



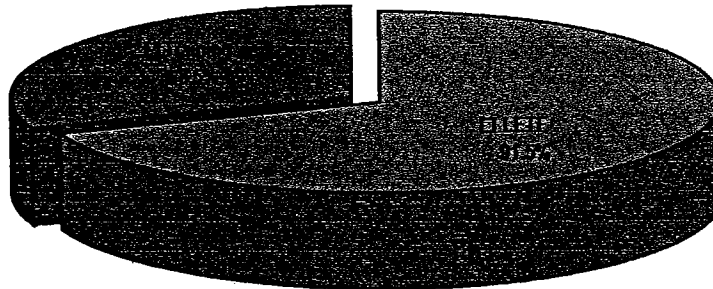
## Special Revenue Funds Detail & Changes

### Police Law Training & Enforcement Trust Funds

**\$ 17,327**

The Town's Special Revenue Fund represents .10% of the Town's fiscal year 2008/2009 total budget. The Special Revenue fund is broken down by and budgeted by each individual fund. Expenditures funded for the Police Law Enforcement Trust Fund are non-recurring operating expenses and/or a one-time purchase of specialized equipment. Whereas, expenditures funded for the Police Law Training Fund are for specialized training. Total special revenue funds have increased approximately \$5,172 from the FY 07-08 amended budget. This increase is the result of the purchase of specialized equipment (Enforcement Trust).

**Use of Special Revenue Funds By Percent**



#### **Police Law Training Fund**

Funding for mandatory training

#### **Police Law Enforcement Trust Fund (LET)**

Funding for specialized equipment:

- 1 Custom Laser
- 1 Golden Eagle Radar
- 1 Currency Counter
- 1 ATV 800

# Town of Lauderdale-By-The-Sea

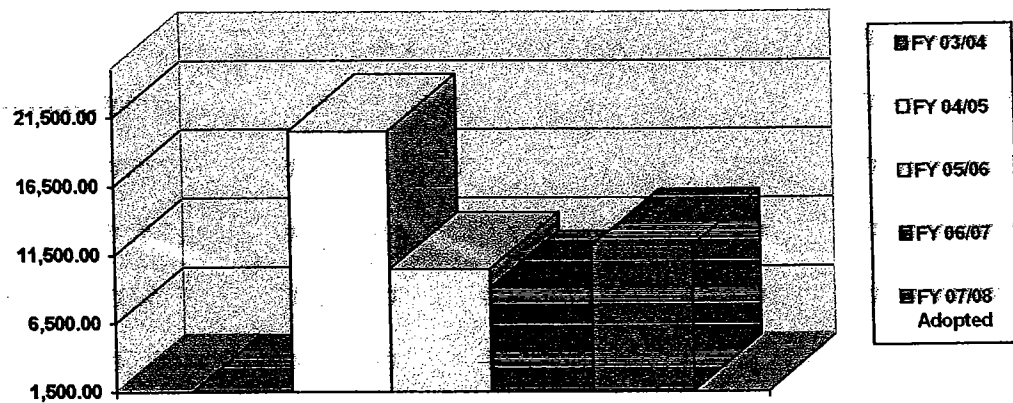
## Special Revenue Funds Expenditure Summary

### Police Law Training & Enforcement Trust Funds

### \$12,155

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2006/07	1,500	7,612	9,112
2007/08 Adopted	1,500	10,655	12,155

**Actual Special Revenue Funds Expenditure Summary**



# **General Government Fiscal Year 2008/2009 Department Budgets**

## LEGISLATIVE AND POLICY

*Roseann Minnet, Mayor*  
*Jerome McIntee, Vice-Mayor*  
*Birute Ann Clottey, Commissioner*  
*Stuart Dodd, Commissioner*  
*Jim Silverstone, Commissioner*

**GOAL:** To represent the public interest, provide leadership and direction for the Town's future and assure the present and future fiscal integrity of the municipal government.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Commissioners	3	3	3	3	3
Total	5	5	5	5	5

### DEPARTMENTAL OBJECTIVES:

To exercise all of the powers as an elected official to do whatever may be deemed necessary for the safety, health and general welfare of the citizens of the Town of Lauderdale-By-The-Sea.

### SERVICE LEVEL NARRATIVE:

A five member Town Commission, elected at large on a non-partisan basis, governs the Town of Lauderdale-By-The-Sea. The Mayor presides at all Town Commission meetings and other public functions and is the ceremonial head of the Town. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

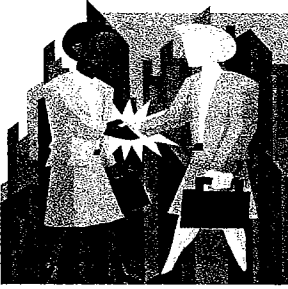
The Town Commission holds regular meetings on the second and fourth Tuesdays of each month as well as special meetings and workshop sessions throughout the year as required by Town Charter to carry out the legislative responsibilities of their positions. The Town Commission disseminates information, listens to public and staff input, and then takes appropriate action, which is in the best interest of the health, safety and general welfare of the citizens of the Town of Lauderdale-By-The-Sea. Commission members make themselves available to the general public outside the Town Commission meetings to answer public inquiries and requests for information.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511 NAME: LEGISLATIVE AND POLICY

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	48,620.00	51,053.00	53,506.00	56,284.00	43,193.00	61,499.00
FICA	3,719.00	3,906.00	4,093.00	4,306.00	3,361.00	4,705.00
RETIREMENT	7,220.00	7,776.00	8,164.00	9,304.00	7,123.00	10,166.00
INSURANCE	-	-	-	4,204.00	1,681.00	13,101.00
<b>SUBTOTAL</b>	<b>59,559.00</b>	<b>62,735.00</b>	<b>65,763.00</b>	<b>74,098.00</b>	<b>55,358.00</b>	<b>89,471.00</b>
<b>OTHER SERVICES</b>						
COMMUNICATIONS	171.00	273.00	87.00	-	-	-
EQUIPMENT MAINTENANCE	-	2,000.00	702.00	1,000.00	242.00	1,500.00
OFFICE SUPPLIES	60.00	1,000.00	570.00	1,000.00	151.00	1,000.00
DUES & SUBSCRIPTIONS	2,458.00	2,740.00	3,087.00	3,251.00	2,391.00	3,300.00
TRAINING	1,485.00	2,347.00	2,208.00	2,500.00	1,583.00	3,500.00
OPERATING SUPPLIES/MISC.	2,440.00	4,800.00	9,637.00	7,900.00	6,895.00	8,000.00
<b>SUBTOTAL</b>	<b>6,614.00</b>	<b>13,160.00</b>	<b>16,291.00</b>	<b>15,651.00</b>	<b>11,262.00</b>	<b>17,300.00</b>
<b>CAPITAL OUTLAY</b>	<b>4,959.00</b>	<b>1,500.00</b>	<b>6,093.00</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>
<b>SUBTOTAL</b>	<b>4,959.00</b>	<b>1,500.00</b>	<b>6,093.00</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>
<b>TOTAL DEPT 511</b>	<b>71,132.00</b>	<b>77,395.00</b>	<b>88,147.00</b>	<b>90,749.00</b>	<b>66,620.00</b>	<b>107,771.00</b>

## **DONATIONS – NON-PROFIT ORGANIZATIONS**



**GOAL:** To aid non-profit organizations by assisting in the funding of projects that benefit the multiple needs of citizens of Broward County.

### **DEPARTMENTAL OBJECTIVES:**

To plan, coordinate and assist in funding community related not-for-profit social services agencies.

### **ACHIEVEMENTS:**

Provide financial assistants to Area Agency on Aging in Broward County, Women in Distress, Kids Voting Broward, Family Central, Boy Scouts of America, and Broward Coalition for the homeless.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511.100 NAME: DONATION - NON PROFIT ORGANIZATIONS

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
OTHER SERVICES						
AID TO PRIVATE ORGANIZATIONS	12,537.00	8,408.00	12,319.00	12,934.00	12,934.00	-
<b>SUBTOTAL</b>	<b>12,537.00</b>	<b>8,408.00</b>	<b>12,319.00</b>	<b>12,934.00</b>	<b>12,934.00</b>	<b>-</b>
CAPITAL OUTLAY						
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 511.100</b>	<b>12,537.00</b>	<b>8,408.00</b>	<b>12,319.00</b>	<b>12,934.00</b>	<b>12,934.00</b>	<b>-</b>

## **MUNICIPAL BUILDING - CHAMBER OF COMMERCE**



**GOAL:** To act as host to visitors while providing a wide range of information to residents and visitors.

### **DEPARTMENTAL OBJECTIVES:**

To assist residents in their transportation needs to assist visitors during their vacation to provide tour information to major attractions and restaurants in South Florida, provide assistance to visitors in finding accommodations.

### **ACHIEVEMENTS:**

The Chamber provided assistance to over 6,712 residents and visitors that walked in as of 04/30/08, made over 2,100 visitor's guides as of 04/30/08. the web-site has recorded 31,333 as of 04/30/08

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 511.200 NAME: MUNICIPAL BLDGS - CHAMBER OF COMMERCE

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	8,915.00	9,627.00	9,091.00	10,606.00	7,954.00	11,992.00
FICA	682.00	736.00	695.00	812.00	609.00	918.00
RETIREMENT	669.00	754.00	896.00	1,045.00	784.00	1,182.00
GROUP INSURANCE	1,961.00	2,508.00	1,808.00	2,185.00	1,639.00	2,954.00
<b>SUBTOTAL</b>	<b>12,227.00</b>	<b>13,625.00</b>	<b>12,490.00</b>	<b>14,648.00</b>	<b>10,986.00</b>	<b>17,046.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL SERVICES	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
SEWER/WASTEWATER	2,050.00	2,556.00	2,629.00	2,855.00	1,028.00	2,256.00
ELECTRIC SERVICE	1,693.00	2,028.00	1,954.00	2,296.00	1,371.00	2,309.00
WATER SERVICE	1,365.00	1,728.00	2,003.00	2,241.00	635.00	1,570.00
LIABILITY INSURANCE	1,674.00	2,286.00	2,967.00	3,310.00	2,900.00	4,091.00
WORKERS COMPENSATION	1,431.00	1,532.00	1,532.00	1,191.00	1,191.00	1,853.00
MAINTENANCE MATERIALS	312.00	2,948.00	64.00	1,700.00	275.00	1,700.00
<b>SUBTOTAL</b>	<b>43,525.00</b>	<b>48,078.00</b>	<b>46,149.00</b>	<b>48,593.00</b>	<b>42,400.00</b>	<b>48,779.00</b>
CAPITAL OUTLAY	-	750.00	-	1,170.00	1,170.00	-
<b>SUBTOTAL</b>	<b>-</b>	<b>750.00</b>	<b>-</b>	<b>1,170.00</b>	<b>1,170.00</b>	<b>-</b>
<b>TOTAL DEPT 511.200</b>	<b>55,752.00</b>	<b>62,453.00</b>	<b>58,639.00</b>	<b>64,411.00</b>	<b>54,556.00</b>	<b>65,825.00</b>

## Executive - Town Manager / Administration

**GOAL:** To provide professional leadership and management in the administration and execution of Town/Commission policy and recommend alternative solutions to community problems and budgetary options for Commission consideration; to provide overall efficiency in Town Management, administrative systems and personnel administration.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Town Manager	1	1	1	1	1
Assistant Town Manager	1	1	1	0	0
Town Clerk	1	1	1	1	1
Deputy Town Clerk	1	1	1	0	0
Public Information Officer	1	0	0	0	0
Executive Secretary	1	1	1	1	1
Senior Clerk	0	0	0	0	1
Office Specialist	1	1	1	1	.5
Accountant I	1	1	1	0	.75
Accounting Specialist	1	1	1	2	2
Finance/Budget Director	1	1	1	1	1
Human Resource/Risk Mgr	1	1	1	1	1
<b>Total</b>	<b>11</b>	<b>10</b>	<b>10</b>	<b>8</b>	<b>9.25</b>

### SERVICE LEVEL NARRATIVE

The Town Manager and staff of the Administrative Department perform the managerial and administrative duties assigned to them by the Town Commission, Town Charter and general public.

The Administrative Department staff coordinates all Town departments and programs to ensure that projects and responsibilities are carried out efficiently, timely and in a professional manner. This includes the day-to-day operations, Town Commission requests, and county, state and federal mandates. The Administrative Department responds to public inquiries and requests for information on an ever-increasing basis.

Specific objectives and projects assigned to the Administrative Department are coordinated, reviewed and where applicable implemented in a timely, cost effective and professional manner.

### DEPARTMENTAL RESPONSIBILITIES:

To provide professional leadership and management in the administration and execution of Town Commission policies.

To prepare advertising and backup information for the Town Commission meetings, agenda items, and required follow-up information.

To coordinate activities of all Town departments and personnel so that the public is properly served in accordance with the policy of the Town Commission.

To administer and enforce the Town's personnel management system, safety program, drug-free workplace program and employee benefit program. To review all personnel related matters

of the employees and respond to those matters in a timely fashion and in accordance with the Town's personnel policies.

## **Executive - Town Manager / Administration**

To maintain internal accounting controls that assures the reliability of financial records for preparing financial statements and maintaining accountability for assets.

To safeguard and account for the Town's assets by collecting revenue, making sound investments, and monitoring expenditures.

To generate accounts payable, receivables and payroll disbursement efficiently and accurately.

To provide grant administration and reporting services.

To perform risk management for the Town including securing insurance coverage for property, liability, flood, windstorm, workers compensation, group health, life, dental and vision.

To prepare the Annual Budget and Comprehensive Annual Financial Report.

To coordinate municipal elections.

To perform clerical tasks as needed by the Town Commission.

To attend and prepare minutes of all Town Commission Meetings and Workshops.

To maintain minutes, files, resolutions, ordinances, etc, of the Town of Lauderdale-By-The-Sea, and make those files available to the general public upon request.

To serve as the Town's general information and direction center for the general public.

To coordinate, attend and record dispositions of all Parking Enforcement Hearings.

To prepare bid specifications for Town contracts.

## **DEPARTMENTAL OBJECTIVES:**

To maintain internal accounting controls that assure the reliability of financial records for preparing of financial records for preparing financial statements and maintain accountability for assets; to prepare and maintain accurate records for Town proceedings and transactions; to assist in the planning and development of all programs to meet the future needs of the Town.

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**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 513 NAME: EXECUTIVE - TOWN MANAGER/ ADMINISTRATION

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	452,975.00	686,901.00	641,026.00	572,065.00	371,991.00	571,273.00
OVERTIME SALARY	2,021.00	3,000.00	7,554.00	3,000.00	1,068.00	3,000.00
FICA	31,114.00	50,026.00	41,226.00	43,993.00	26,879.00	43,932.00
RETIREMENT	38,610.00	55,662.00	61,595.00	75,690.00	40,428.00	75,556.00
GROUP INSURANCE.	57,172.00	112,828.00	52,261.00	75,471.00	37,477.00	63,241.00
UNEMPLOYMENT COMP	2,604.00	3,000.00	10,199.00	10,000.00	-	-
<b>SUBTOTAL</b>	<b>584,496.00</b>	<b>911,417.00</b>	<b>813,861.00</b>	<b>780,219.00</b>	<b>477,843.00</b>	<b>757,002.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL CONSULTAN	31,610.00	41,500.00	32,248.00	32,000.00	7,896.00	32,000.00
AUDIT EXPENSE/FEES	32,700.00	39,250.00	42,500.00	45,000.00	37,200.00	50,500.00
W/C PROFESSIONAL TEST	525.00	900.00	720.00	900.00	160.00	800.00
COMMUNICATIONS	1,672.00	2,039.00	1,690.00	1,400.00	738.00	800.00
VEHICLE LEASING	24,387.00	-	-	-	-	-
EQUIPMENT RENT/LEASE	6,689.00	3,100.00	586.00	1,050.00	592.00	900.00
VEHICLE MAINTENANCE	227.00	1,000.00	324.00	1,000.00	-	1,000.00
FUEL	1,505.00	2,000.00	967.00	2,100.00	829.00	2,100.00
SERV MAINT CONTRACT	11,376.00	12,845.00	13,059.00	15,019.00	10,197.00	13,301.00
PRINTING & BINDING	29,026.00	75,760.00	35,616.00	36,288.00	30,817.00	36,288.00
POSTAGE	15,434.00	17,608.00	17,688.00	18,000.00	13,634.00	18,000.00
OFFICE SUPPLIES	7,660.00	9,000.00	10,073.00	11,020.00	6,267.00	11,020.00
COMPUTER EXPENSE	4,679.00	9,000.00	5,101.00	5,277.00	1,573.00	5,277.00
DUES & SUBSCRIPTIONS	2,683.00	5,394.00	4,180.00	4,252.00	2,966.00	4,252.00
TRAINING	2,479.00	9,000.00	3,973.00	8,000.00	4,756.00	8,000.00
OPERATING SUPPLIES/MISC.	19,488.00	28,908.00	27,729.00	25,690.00	8,252.00	23,000.00
<b>SUBTOTAL</b>	<b>192,140.00</b>	<b>257,304.00</b>	<b>196,454.00</b>	<b>206,996.00</b>	<b>125,877.00</b>	<b>207,238.00</b>
CAPITAL OUTLAY	1,724.00	5,000.00	42,060.00	5,000.00	-	5,000.00
<b>SUBTOTAL</b>	<b>1,724.00</b>	<b>5,000.00</b>	<b>42,060.00</b>	<b>5,000.00</b>	<b>-</b>	<b>5,000.00</b>
<b>TOTAL DEPT 513</b>	<b>778,360.00</b>	<b>1,173,721.00</b>	<b>1,052,375.00</b>	<b>992,215.00</b>	<b>603,720.00</b>	<b>969,240.00</b>

## Town Attorney



**GOAL:** To advise and provide legal counsel to the Town Commission and to all municipal officers in matters pertaining to their official duties, including representation of the Town in all litigation. The Department of the Town Attorney is coordinated and contracted out to an outside legal firm, Weiss, Serota, Helfman, Pastoriza, Cole, Boniske, P.L.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Town Attorney	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### SERVICE LEVEL NARRATIVE:

The primary value and function of legal staff is making the Town Commission, Town Manager and staff sufficiently aware of the legal ramifications of ADOPTED courses of action and that inadvertent violations of law or infringement of rights can be avoided.

### DEPARTMENTAL OBJECTIVES:

The department renders professional legal services, advice and service in litigation, the enactment of ordinances, and resolutions, and the daily operations of the Town to the Town Commission, Town Manager and staff, and various Town Advisory Boards.

The department reviews requests for zoning variances, etc., with the goal of accomplishing the Town's purposes and protecting its interests.

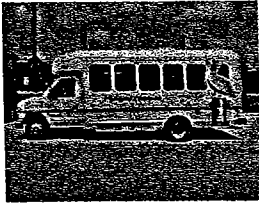
The Town Attorney and/or his designee attend Town Commission meetings, workshop sessions of the Commission and Town Board meetings. Represents the Town on all labor-related matters including but not limited to collective bargaining, dismissals, grievances, etc.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 514 NAME: TOWN ATTORNEY

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>OTHER SERVICES</b>						
LEGAL EXPENSE	99,600.00	103,684.00	108,000.00	110,400.00	76,067.00	110,400.00
LEGAL ADVERTISEMENTS	9,899.00	25,000.00	10,743.00	10,000.00	5,897.00	-
LEGAL-LITIGATION	-	-	-	-	13,199.00	-
LEGAL - OTHER	27,051.00	175,000.00	124,772.00	195,000.00	-	125,000.00
<b>SUBTOTAL</b>	<b>136,550.00</b>	<b>303,684.00</b>	<b>243,515.00</b>	<b>315,400.00</b>	<b>95,163.00</b>	<b>235,400.00</b>
<b>TOTAL DEPT 514</b>	<b>136,550.00</b>	<b>303,684.00</b>	<b>243,515.00</b>	<b>315,400.00</b>	<b>95,163.00</b>	<b>235,400.00</b>

## GENERAL GOVERNMENT



**GOAL:** To provide for a comprehensive risk management program and to provide sufficient funding and insurance to address the Town's future needs during disasters and other unanticipated emergencies.

### DEPARTMENTAL OBJECTIVES:

Administration and Department of Town Attorney coordinate the General Government Department.

To seek proposals for and evaluation of the responses to renewal quotes for all insurance coverage's.

To minimize workers compensation claims by educating Town employees on safety issues through distribution of the Town's safety program and to provide loss control review and recommendations.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 519 NAME: GENERAL GOVERNMENT

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	-	-	-	37,890.00	34,680.00	51,843.00
FICA	-	-	-	9,784.00	2,497.00	3,966.00
RETIREMENT	-	-	-	12,597.00	3,553.00	12,598.00
GROUP INSURANCE	-	-	-	17,615.00	2,807.00	6,155.00
UNEMPLOYMENT COMPENSATION	-	-	-	-	-	15,000.00
<b>SUBTOTAL</b>	-	-	-	<b>77,886.00</b>	<b>43,537.00</b>	<b>89,562.00</b>
<b>DEBT SERVICES</b>						
DEBT PRINCIPAL	5,072.00	202,066.00	206,311.00	205,312.00	160,119.00	222,764.00
DEBT INTEREST	860.00	155,832.00	151,587.00	152,586.00	109,104.00	135,134.00
<b>SUBTOTAL</b>	<b>5,932.00</b>	<b>357,898.00</b>	<b>357,898.00</b>	<b>357,898.00</b>	<b>269,223.00</b>	<b>357,898.00</b>
<b>OTHER SERVICES</b>						
ADVERTISEMENT	-	10,000.00	12,029.00	20,000.00	2,356.00	25,000.00
PROFESSIONAL CONSULTANTS	156,758.00	275,107.00	159,949.00	317,054.00	49,869.00	153,500.00
CONTRACTUAL SERVICE-BUS	60,563.00	60,563.00	64,961.00	60,543.00	57,829.00	59,308.00
LIABILITY INSURANCE	126,500.00	150,736.00	175,456.00	199,047.00	171,877.00	196,596.00
WORKERS' COMPENSATION	33,852.00	121,829.00	58,880.00	98,341.00	39,044.00	77,307.00
SERVICE MAIN AGREEMENTS	-	-	-	17,020.00	9,504.00	20,016.00
CONTINGENCY - 1%	7,285.00	135,275.00	29,224.00	24,537.00	15,762.00	143,347.00
RESERVE	-	-	-	-	-	405,794.00
HURRICANE/STORM - 1%	93,136.00	-	-	-	1,016.00	143,347.00
GRANT MATCH-COMMUNITY BUS	24,915.00	32,857.00	24,154.00	37,234.00	-	38,469.00
DEPRECIATION	112,762.00	127,504.00	-	140,574.00	-	147,603.00
<b>SUBTOTAL</b>	<b>615,771.00</b>	<b>913,871.00</b>	<b>524,653.00</b>	<b>914,350.00</b>	<b>347,257.00</b>	<b>1,410,287.00</b>
<b>CAPITAL OUTLAY</b>						
BUILDING IMPROVEMENTS	-	-	-	-	-	250,000.00
PROPERTY ACQUISITION	-	-	-	-	1,000.00	-
EQUIPMENT & MACHINERY	-	-	-	88,812.00	63,546.00	-
VEHICLES	-	-	12,600.00	43,787.00	-	-
<b>SUBTOTAL</b>	-	-	<b>12,600.00</b>	<b>132,599.00</b>	<b>64,546.00</b>	<b>250,000.00</b>
<b>TOTAL DEPT 519</b>	<b>621,703.00</b>	<b>1,271,769.00</b>	<b>895,151.00</b>	<b>1,482,733.00</b>	<b>724,563.00</b>	<b>2,107,747.00</b>

The Contingency Account contains funding for legal settlements, accrued leave settlements, hurricane supplies and other unanticipated expenses.  
The Reserve Account contains funding for catastrophic event.

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# **Public Safety Fiscal Year 2008/2009 Budgets**

## POLICE DEPARTMENT



**GOAL:** To provide residents and visitors of the Town of Lauderdale-By-The-Sea the delivery of quality and efficient comprehensive police services as specified in the agreement with the Broward Sheriff's Office.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Police Chief	1	1	1	1	1
Administrative Captain	0	0	0	0	0
Lieutenant	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Sergeant	4	4	4	3	3
Community Service Aide	1	1	1	1	1
Detective	1	1	1	1	0
Traffic Commander	1	1	1	1	0
Police Officers/Deputies	18	18	18	18	18
<b>Total</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>27</b>	<b>27</b>

### DEPARTMENTAL OBJECTIVES:

The organizational values which guide the police services in the mission is to protect and place the highest value on the preservation of human life. Be committed to professionalism in all aspects of police operations and be highly visible and involved with the community in the delivery of police services.

### ACHIEVEMENTS:

During the fiscal year 2008/2009, the Broward Sheriff's Office has accomplished the following:

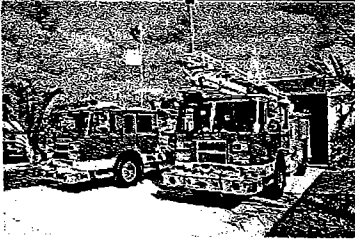
- Maintain the Neighborhood Crime Watch Program
- Members of Crime Watch are informed of crime trends by e-mail and crime alerts by burst fax
- Continued use of recently purchased ATV and police bicycles
- Continue sex offender monitoring of Sex Offenders/Predators that live in neighboring communities
- Continue to be proactive with life saving effort to prevent drowning – on numerous occasions, deputies have performed CPR on victims and coordinated efforts with fire rescue.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 521 NAME: POLICE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>OTHER SERVICES</b>						
LEGAL ADS	-	-	-	-	-	-
SEWER/WASTEWATER	432.00	500.00	413.00	465.00	201.00	-
TRAINING (2ND \$)	-	-	-	-	-	-
CONTRACTUAL SERVICES (BSO)	2,320,453.00	2,481,264.00	2,625,544.00	2,740,836.00	1,956,120.00	2,883,427.00
C.O.P. PROGRAM FUNDING	-	-	-	-	-	-
TRAVEL/CONFERENCES	-	-	-	-	-	-
COMMUNICATIONS	3,976.00	4,036.00	4,188.00	3,963.00	3,561.00	-
ELECTRIC SERVICE	2,254.00	2,346.00	2,613.00	2,530.00	1,515.00	-
WATER SERVICE	325.00	345.00	325.00	380.00	143.00	-
VEHICLE LEASING	-	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	-	-	-	-	-	-
LIABILITY INSURANCE	2,311.00	2,877.00	3,304.00	3,687.00	3,167.00	-
TRAINING	(2,571.00)	-	-	-	-	-
OPERATING SUPPLIES	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>2,327,180.00</b>	<b>2,491,368.00</b>	<b>2,636,387.00</b>	<b>2,751,861.00</b>	<b>1,964,707.00</b>	<b>2,883,427.00</b>
<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 521</b>	<b>2,327,180.00</b>	<b>2,491,368.00</b>	<b>2,636,387.00</b>	<b>2,751,861.00</b>	<b>1,964,707.00</b>	<b>2,883,427.00</b>

## FIRE DEPARTMENT



**GOAL:** To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of fire suppression services as specified in the agreements with Lauderdale-By-The-Sea Volunteer Fire Department.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Battalion Chief	1	1	1	1	1
Fire Administrator/Chief	1	1	0	0	1
Fire Marshal	0	0	0	0	1
Fire Inspector	0	0	0	0	1
Firefighters	13	13	13	13	0
Firefighters (Volunteer)	39	39	61	0	61
<b>Total</b>	<b>54</b>	<b>54</b>	<b>75</b>	<b>14</b>	<b>65</b>

### DEPARTMENTAL OBJECTIVES:

To deliver the right level of fire suppression and rescue services to the Town of Lauderdale by the Sea that insures the needed level of public safety required by the Town; in the most cost effective manner.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 522 NAME: FIRE DEPARTMENT

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	68,549.00	73,300.00	-	22,500.00	15,000.00	100,000.00
INCENTIVE	-	-	-	15,000.00	10,000.00	-
PENSION	-	-	-	1,961.00	1,961.00	14,205.00
TRAINING	-	-	-	-	-	-
FICA	5,480.00	5,608.00	-	1,722.00	1,148.00	7,650.00
RETIREMENT	5,339.00	5,740.00	-	2,250.00	1,500.00	20,920.00
GROUP INSURANCE	4,189.00	7,052.00	-	982.00	655.00	6,951.00
<b>SUBTOTAL</b>	<b>83,557.00</b>	<b>91,700.00</b>	<b>-</b>	<b>44,415.00</b>	<b>30,264.00</b>	<b>149,726.00</b>
<b>OTHER SERVICES</b>						
MAGT. & ADMIN. COMPENSATION	-	-	-	-	-	-
PROFESSIONAL CONSULTANTS	-	-	6,617.00	6,948.00	2,898.00	7,000.00
AUDIT EXPENSE	-	-	-	-	-	5,000.00
SEWER/WASTEWATER	650.00	671.00	621.00	699.00	302.00	-
W/C PROFESSIONAL TEST	-	-	-	15,000.00	10,000.00	-
CONTRACTUAL SERVICES	1,828,162.00	2,024,571.00	2,125,799.00	1,767,089.00	1,674,066.00	844,022.00
TRAINING/TUITION	-	-	-	10,000.00	6,667.00	-
COMMUNICATIONS	2,136.00	2,209.00	3,151.00	3,067.00	1,913.00	-
ELECTRIC SERVICE	3,389.00	3,528.00	3,928.00	3,803.00	2,278.00	-
WATER SERVICE	488.00	528.00	489.00	571.00	215.00	-
VEHICLE LEASING	-	-	-	-	-	-
RENT/LEASE BLDG	-	-	-	9,800.00	6,533.00	-
LIABILITY INSURANCE	3,474.00	4,325.00	4,966.00	5,162.00	4,761.00	-
WORKERS COMPENSATION	-	-	-	-	-	-
EQUIPMENT MAINT.	-	-	-	-	-	-
VEHICLE MAINTENANCE	-	-	-	3,576.00	3,576.00	-
FUEL	-	-	-	5,000.00	3,333.00	-
RADIO MAINTENANCE	-	-	-	-	-	-
PROFESSIONAL TESTING	-	-	-	-	-	-
CONTINGENCY	-	23,919.00	-	465,000.00	-	-
OFFICE SUPPLIES	-	-	-	1,500.00	1,025.00	-
UNIFORM EXPENSE	-	-	-	-	-	-
DUES & SUBSCRIPTIONS	-	-	-	-	-	-
OPERATING SUPPLIES/MISC.	-	-	-	500.00	206.00	-
<b>SUBTOTAL</b>	<b>1,838,299.00</b>	<b>2,059,751.00</b>	<b>2,145,571.00</b>	<b>2,297,715.00</b>	<b>1,717,773.00</b>	<b>856,022.00</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	-	-	-	21,571.00	-	-
CAPITAL OUTLAY	-	-	-	29,500.00	29,500.00	-
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,071.00</b>	<b>29,500.00</b>	<b>-</b>
<b>TRANSFER TO CIP (VEHICLE REPLACEMENT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 522</b>	<b>1,921,856.00</b>	<b>2,151,451.00</b>	<b>2,145,571.00</b>	<b>2,393,201.00</b>	<b>1,777,537.00</b>	<b>1,005,748.00</b>

## FIRE RESCUE



**GOAL:** To provide the residents and visitors of the Town of Lauderdale By The Sea the delivery of professional, quality and efficient emergency medical services as specified in the agreement with American Medical Response (AMR).

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
EMS Battalion Chief	0	0	0	1	1
Firefighters/Paramedics	8.5	8.5	8.5	3	3
<b>Total</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>4</b>	<b>4</b>

### DEPARTMENTAL OBJECTIVES:

The organizational values which guide the Fire Rescue department in the mission is to provide community proactive emergency medical care. To meet the response times and equipment deployment objective for each type of emergency medical service, non-fire risk and other hazards.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 523 NAME: FIRE RESCUE

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	7,617.00	8,145.00	-	-	-	-
FICA	609.00	624.00	-	-	-	-
RETIREMENT	593.00	637.00	-	-	-	-
GROUP INSURANCE	509.00	891.00	-	-	-	-
<b>SUBTOTAL</b>	<b>9,328.00</b>	<b>10,297.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SERVICES</b>						
CONTRACTUAL SERVICES	882,210.00	926,321.00	972,636.00	1,021,269.00	765,951.00	670,000.00
CONTRACTUAL OBLIGATION	-	-	-	-	-	-
SEWER/WASTEWATER	185.00	216.00	177.00	199.00	86.00	-
WATER SERVICE	139.00	156.00	140.00	163.00	62.00	-
<b>SUBTOTAL</b>	<b>882,534.00</b>	<b>926,693.00</b>	<b>972,953.00</b>	<b>1,021,631.00</b>	<b>766,099.00</b>	<b>670,000.00</b>
<b>TOTAL DEPT 523</b>	<b>891,862.00</b>	<b>936,990.00</b>	<b>972,953.00</b>	<b>1,021,631.00</b>	<b>766,099.00</b>	<b>670,000.00</b>

## DEVELOPMENT SERVICES DEPARTMENT



**GOAL:** To serve the Community and the town in providing a productive working relationship with the public and private interest in Lauderdale by The Sea.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Director of Development Services	1	1	1	1	1
Zoning/Code Supervisor	1	1	1	1	1
Town Planner (Contracted)	1	1	1	1	1
Senior Office Specialist	1	1	1	1	1
Code Enforcement Officer	2	2	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

### DEPARTMENTAL OBJECTIVES:

To assist the public with information relating to development and Code regulations; to coordinate the work of planning consultants in site plan review, to review building permit applications for compliance to the Town's Land Development regulations; to supply a working relationship with the Planning and Zoning Board, the Board of Adjustment, Code compliance Special Master and the Town Commission; to inspect zoning compliance of permitted work and occupational license application and to ensure that the all businesses are property licensed.

### ACHIEVEMENTS:

The department reviewed plans submitted for permit and inspected zoning compliance for permitted work. The Department directed Planning and Zoning Committee review and approval for the Buena Vista Site plan and the amendment stage of the EAR process. The LUCA census evaluations were documented and conveyed to the Census Bureau for 2010. Variance requests were presented to the Board of Adjustment and findings to the Town Commission, as well as Planning and Zoning committee findings for Town Commission approval. The Department presented requests for approved site plan Development Order time extensions to the Commission for approval. ROW permits have been issued and monitored by the Department for Inspections, change of plans, and final approvals. The Department also monitors construction sites, home sites, and commercial properties in issuance of Notices of Violation in maintaining Code Enforcement of Town Code. The Department also participated in drafting changes to the Code for Commission approval.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 524 NAME: DEVELOPMENT SERVICES

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	233,349.00	278,241.00	213,310.00	290,217.00	203,775.00	295,181.00
OVERTIME SALARY	646.00	1,580.00	286.00	1,580.00	241.00	1,580.00
FICA	17,762.00	20,291.00	15,947.00	22,323.00	15,308.00	22,703.00
RETIREMENT	18,004.00	20,768.00	20,519.00	28,742.00	18,504.00	29,231.00
GROUP INSURANCE	35,536.00	68,610.00	37,410.00	47,766.00	28,067.00	41,119.00
<b>SUBTOTAL</b>	<b>305,297.00</b>	<b>389,490.00</b>	<b>287,472.00</b>	<b>390,628.00</b>	<b>265,895.00</b>	<b>389,814.00</b>
<b>OTHER SERVICES</b>						
ADVERTISEMENTS	3,688.00	6,000.00	387.00	3,930.00	1,304.00	3,500.00
LEGAL EXP.-OTHER ISSUES	-	1,500.00	21.00	1,500.00	-	1,500.00
PROFESSIONAL CONSULTANTS	167,111.00	136,050.00	105,589.00	101,800.00	27,574.00	50,270.00
W/C PROFESSIONAL TEST	330.00	375.00	365.00	250.00	-	250.00
COMMUNICATIONS	1,256.00	1,800.00	1,209.00	1,440.00	942.00	1,484.00
EQUIPMENT MAINTENANCE	2,204.00	2,935.00	2,430.00	900.00	-	983.00
VEHICLE MAINTENANCE	1,468.00	6,600.00	554.00	5,000.00	357.00	5,250.00
FUEL	1,840.00	2,500.00	2,501.00	4,695.00	1,991.00	4,695.00
SERVICE MAINT. CONTRACTS	1,214.00	2,175.00	2,092.00	3,271.00	3,137.00	3,149.00
PRINTING & BINDING	1,299.00	2,500.00	5,073.00	3,500.00	498.00	3,500.00
POSTAGE	3,439.00	2,500.00	3,905.00	3,000.00	2,310.00	3,000.00
OFFICE SUPPLIES	1,913.00	2,425.00	2,068.00	3,500.00	2,092.00	3,675.00
UNIFORM EXPENSE	158.00	750.00	282.00	1,000.00	149.00	700.00
DUES/SUBSCRIPTIONS	105.00	419.00	725.00	1,359.00	437.00	500.00
TRAINING	2,000.00	2,000.00	2,595.00	5,200.00	1,801.00	2,500.00
OPERATING SUPPLIES/MISC.	3,679.00	2,000.00	3,202.00	5,000.00	1,417.00	5,630.00
<b>SUBTOTAL</b>	<b>191,704.00</b>	<b>172,529.00</b>	<b>132,998.00</b>	<b>145,345.00</b>	<b>44,009.00</b>	<b>90,586.00</b>
CAPITAL OUTLAY	1,678.00	-	8,275.00	5,000.00	-	-
<b>SUBTOTAL</b>	<b>1,678.00</b>	<b>-</b>	<b>8,275.00</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 524</b>	<b>498,679.00</b>	<b>562,019.00</b>	<b>428,745.00</b>	<b>540,973.00</b>	<b>309,904.00</b>	<b>480,400.00</b>

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# **Physical Environment Fiscal Year 2008/2009 Budgets**

## SANITATION



**GOAL:** To provide reliable and prompt collection of recyclable materials within the Town of Lauderdale-By-The-Sea.

### **DEPARTMENTAL OBJECTIVES:**

To collect weekly recyclable materials within the residential districts, beach portals and government owned buildings. To continue educating the importance of recycling through the use of the Town's newsletter and cable access channel.

### **ACHIEVEMENTS:**

Maintain the roll-out container system saving money for the people in the northern and southern part of town.

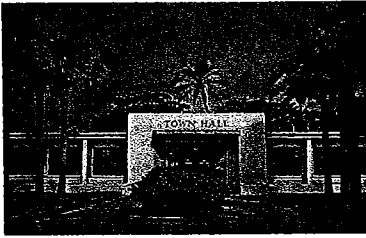
**Note:** an independent contractor performs the responsibilities of the Sanitation Department.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 534 NAME: SANITATION/RECYCLE

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
PROFESSIONAL CONSULTANTS						
RECYCLING COST	11,660.00	24,479.00	23,507.00	24,033.00	16,501.00	30,527.00
OPERATING SUPPLIES/MISC	-	-	-	-	-	3,094.00
<b>SUBTOTAL</b>	<b>11,660.00</b>	<b>24,479.00</b>	<b>23,507.00</b>	<b>24,033.00</b>	<b>16,501.00</b>	<b>33,621.00</b>
 <b>TOTAL DEPT 534</b>	 <b>11,660.00</b>	 <b>24,479.00</b>	 <b>23,507.00</b>	 <b>24,033.00</b>	 <b>16,501.00</b>	 <b>33,621.00</b>

## PUBLIC BUILDINGS



**GOAL:** To provide and maintain the safest and cleanest public facilities for all visitors and citizens of Lauderdale By The Sea to enjoy.

### DEPARTMENTAL OBJECTIVES:

To maintain all public facilities to the public's satisfaction and expectations.

To maintain safe environment by identifying any safety issues and make necessary repairs.

To monitor town irrigation, to minimize cost and add new regulations for improvements.

### ACHIEVEMENTS:

Provided for a clean and safe public facility. Contracted a licensed electrician and air conditioning company to maintain buildings.

**Note:** Public Works Department employees perform the responsibilities of the Public Buildings Department.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 539 NAME: PUBLIC BUILDINGS

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>DEBT SERVICES</b>						
DEBT PRINCIPAL	274,930.00	276,554.00	509,375.00	-	-	-
DEBT INTEREST	23,319.00	21,696.00	2,103.00	-	-	-
<b>SUBTOTAL</b>	<b>298,249.00</b>	<b>298,250.00</b>	<b>511,478.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER SERVICES</b>						
SEWER/WASTEWATER	4,129.00	4,526.00	6,376.00	5,620.00	2,444.00	10,192.00
COMMUNICATIONS	20,822.00	23,291.00	22,615.00	23,448.00	21,373.00	46,890.00
ELECTRIC SERVICE	25,655.00	27,077.00	33,628.00	34,867.00	26,052.00	70,151.00
WATER SERVICE	2,981.00	7,169.00	16,853.00	16,968.00	4,775.00	21,177.00
EQUIPMENT MAINTENANCE	8,243.00	6,300.00	7,343.00	7,328.00	5,924.00	16,488.00
CONTINGENCY	-	1,000.00	-	3,366.00	-	10,000.00
FUEL	-	-	-	-	-	4,000.00
SERVICE MAINTENANCE	1,346.00	5,020.00	4,807.00	5,498.00	5,495.00	14,349.00
MAINTENANCE MATERIALS	27,040.00	18,864.00	34,671.00	27,986.00	20,677.00	39,079.00
OPERATING SUPPLIES/MISC.	2,127.00	2,992.00	5,124.00	4,025.00	3,658.00	6,339.00
<b>SUBTOTAL</b>	<b>92,343.00</b>	<b>96,239.00</b>	<b>131,417.00</b>	<b>129,106.00</b>	<b>90,398.00</b>	<b>238,665.00</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	2,645.00	-	-	-
CAPITAL OUTLAY	42,771.00	81,519.00	1,300.00	13,278.00	-	40,502.00
<b>SUBTOTAL</b>	<b>42,771.00</b>	<b>81,519.00</b>	<b>3,945.00</b>	<b>13,278.00</b>	<b>-</b>	<b>40,502.00</b>
<b>TOTAL DEPT 539</b>	<b>433,363.00</b>	<b>476,008.00</b>	<b>646,840.00</b>	<b>142,384.00</b>	<b>90,398.00</b>	<b>279,167.00</b>

## PUBLIC WORKS



**GOAL:** To maintain the Town's by making repairs to roads and street/lights. Maintain the town's vehicle fleet to ensure safe operation.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Municipal Service Director	1	1	1	1	1
Asst. Municipal Svc Director	0	0	0	0	1
Special Projects Coordinator	1	1	0	0	0
Senior Office Specialist	1	1	1	1	1
Town Engineer (Contracted)	1	1	1	0	0
Public Facilities /Community Standards Supervisor	1	1	0	0	0
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker III	0	0	1	1	0
Maintenance Worker II	5	5	2	2	1
Maintenance Worker I	6.5	6.5	3	3	3
<b>Total</b>	<b>17.5</b>	<b>17.5</b>	<b>10</b>	<b>9</b>	<b>8</b>

### DEPARTMENTAL OBJECTIVES:

Make necessary repairs to streets, sidewalks, streetlights, drainage, and irrigation systems. To provide proper maintenance to vehicles, equipment and ensure that all employees as well as contractors adhere to safety policies.

To develop programs for the Public Work's department to maintain vehicles on a monthly basis.

### ACHIEVEMENTS:

Monitored the successful maintenance of the town's street light project and generator relocation project. Work with FPL to determine which street lights are the town's responsibility.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 541 NAME: PUBLIC WORKS

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	477,260.00	658,822.00	309,328.00	402,490.00	246,055.00	387,083.00
OVERTIME SALARY	7,710.00	15,000.00	4,941.00	5,000.00	1,519.00	5,000.00
FICA	36,067.00	48,861.00	23,381.00	31,173.00	18,874.00	29,995.00
RETIREMENT	37,682.00	50,010.00	31,014.00	40,138.00	21,271.00	38,621.00
GROUP INSURANCE	95,695.00	175,749.00	59,125.00	61,415.00	43,318.00	59,476.00
UNEMPLOYMENT COMP	-	-	4,622.00	5,630.00	-	0.00
<b>SUBTOTAL</b>	<b>654,414.00</b>	<b>948,442.00</b>	<b>432,411.00</b>	<b>545,846.00</b>	<b>331,037.00</b>	<b>520,175.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL CONSULTANTS	46,429.00	49,530.00	34,721.00	3,000.00	15.00	3,000.00
W/C PROFESSIONAL TEST	830.00	780.00	360.00	450.00	90.00	450.00
COMMUNICATIONS	1,506.00	2,088.00	1,341.00	1,500.00	704.00	1,500.00
WATER SERVICE	78,736.00	76,457.00	48,861.00	63,756.00	18,494.00	51,305.00
ELECTRIC SERVICE-STREETS	42,238.00	42,000.00	46,695.00	48,720.00	28,388.00	51,365.00
VEHICLE LEASE	52,983.00	-	-	-	-	-
EQUIPMENT RENTAL/LEASE	1,247.00	3,000.00	1,211.00	3,000.00	1,357.00	3,000.00
EQUIPMENT MAINTENANCE	15,534.00	17,000.00	18,668.00	24,383.00	17,829.00	24,383.00
VEHICLE MAINTENANCE	8,792.00	8,775.00	4,102.00	4,766.00	3,153.00	5,000.00
FUEL	13,964.00	11,263.00	13,035.00	13,797.00	10,734.00	22,070.00
SERVICE MAINTENANCE CONTRACT	-	-	-	1,440.00	1,440.00	1,512.00
RADIO MAINTENANCE	-	500.00	-	300.00	-	300.00
CONTINGENCY	-	-	8,019.00	9,791.00	-	10,000.00
STOMWATER DRAIN OUTFALL MAIN	-	-	-	-	-	40,000.00
POSTAGE	301.00	300.00	235.00	300.00	58.00	315.00
OFFICE SUPPLIES	1,261.00	1,000.00	1,654.00	1,341.00	1,280.00	1,408.00
UNIFORMS	4,374.00	5,250.00	2,702.00	2,775.00	2,633.00	3,035.00
STREET LIGHTS MAINTENANCE	-	-	11,557.00	10,000.00	6,153.00	12,632.00
STREET MAINTANCE / SUPPLIES	91,336.00	37,970.00	9,556.00	12,861.00	5,011.00	12,861.00
SIDEWALK MAINTANCE & REPAIR	-	-	-	40,000.00	31,805.00	40,000.00
LANDSCAPING/GROUND MAINT	85,128.00	110,000.00	-	-	-	-
SIGNS	10,148.00	10,750.00	6,891.00	10,209.00	10,209.00	22,209.00
DUES & SUBSCRIPTIONS	460.00	1,104.00	773.00	1,162.00	720.00	1,162.00
TRAINING AND TRAVEL	1,471.00	1,260.00	1,156.00	1,500.00	(25.00)	1,500.00
OPERATING SUPPLIES/MISC	11,623.00	13,000.00	8,594.00	9,011.00	8,457.00	9,011.00
<b>SUBTOTAL</b>	<b>468,361.00</b>	<b>392,027.00</b>	<b>220,131.00</b>	<b>264,062.00</b>	<b>148,505.00</b>	<b>318,018.00</b>
CAPITAL OUTLAY - M/E	2,705.00	17,000.00	24,612.00	12,500.00	4,700.00	5,000.00
CAPITAL OUTLAY - VEHICLES	-	-	-	165,376.00	113,810.00	-
<b>SUBTOTAL</b>	<b>2,705.00</b>	<b>17,000.00</b>	<b>24,612.00</b>	<b>177,876.00</b>	<b>118,510.00</b>	<b>5,000.00</b>
<b>TOTAL DEPT 541</b>	<b>1,125,480.00</b>	<b>1,357,469.00</b>	<b>677,154.00</b>	<b>987,784.00</b>	<b>598,052.00</b>	<b>843,193.00</b>

## COMMUNITY STANDARDS



**GOAL:** To provide a safe, clean, well maintained appearance of the Town's public property.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Asst. Town Manager	0	0	0	0	1
Special Projects Coordinator	0	0	1	1	0
Town Planner (Contracted)	0	0	0	1	0
Public Facilities /Community Standards Supervisor	0	0	1	1	1
Maintenance Worker II	0	0	1	1	2
Maintenance Worker I	0	0	3	3	1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>7</b>	<b>5</b>

### DEPARTMENTAL OBJECTIVES:

To beautify the town's property through landscaping and a manicured lawn.

### ACHIEVEMENTS:

Replaced plants and mulch at Town Hall applied mulch and drought resistant plants located at the 2 northern beach way access. Replaced flowers and mulch at entrance of portals.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 542 NAME: COMMUNITY STANDARDS

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	-	-	213,906.00	267,537.00	172,593.00	274,545.00
OVERTIME SALARY	-	-	1,082.00	5,000.00	420.00	5,000.00
FICA	-	-	15,911.00	20,850.00	13,102.00	21,386.00
RETIREMENT	-	-	21,176.00	29,221.00	19,718.00	30,163.00
GROUP INSURANCE	-	-	38,900.00	40,703.00	24,238.00	34,898.00
<b>SUBTOTAL</b>	-	-	<b>290,975.00</b>	<b>363,311.00</b>	<b>230,071.00</b>	<b>365,992.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL CONSULTANTS	-	-	850.00	53,900.00	11,110.00	27,402.00
W/C PROFESSIONAL TEST	-	-	170.00	200.00	-	200.00
CONTRACTUAL SERVICES	-	-	6,276.00	36,480.00	18,268.00	38,688.00
COMMUNICATIONS	-	-	628.00	900.00	892.00	1,380.00
EQUIPMENT RENTAL/LEASE	-	-	-	1,500.00	425.00	1,575.00
EQUIPMENT MAINTENANCE	-	-	2,516.00	5,500.00	3,455.00	4,725.00
VEHICLE MAINTENANCE	-	-	2,786.00	3,512.00	1,250.00	3,675.00
FUEL	-	-	4,184.00	3,570.00	2,997.00	4,825.00
RADIO MAINTENANCE	-	-	-	250.00	-	250.00
OFFICE SUPPLIES	-	-	755.00	513.00	502.00	539.00
UNIFORMS	-	-	1,732.00	2,002.00	1,294.00	2,102.00
STREET MAINT/SUPPLIES	-	-	1,031.00	1,000.00	152.00	1,080.00
LANDSCAPING/GROUND MAINT	-	-	79,194.00	108,455.00	27,818.00	83,020.00
DUES & MEMBERSHIPS	-	-	-	750.00	110.00	750.00
TRAINING	-	-	568.00	2,000.00	320.00	1,175.00
OPERATING SUPPLIES/MISC	-	-	4,918.00	10,924.00	9,754.00	6,118.00
<b>SUBTOTAL</b>	-	-	<b>105,608.00</b>	<b>231,456.00</b>	<b>78,347.00</b>	<b>177,504.00</b>
<b>CAPITAL OUTLAY</b>	-	-	<b>15,569.00</b>	<b>12,262.00</b>	<b>5,850.00</b>	<b>5,000.00</b>
<b>SUBTOTAL</b>	-	-	<b>15,569.00</b>	<b>12,262.00</b>	<b>5,850.00</b>	<b>5,000.00</b>
<b>TOTAL DEPT 542</b>	-	-	<b>412,152.00</b>	<b>607,029.00</b>	<b>314,268.00</b>	<b>548,496.00</b>

## PARKING ENFORCEMENT



**GOAL:** To effectively enforce parking ordinances throughout the Town. To maintain the Town's parking meters calibrated and in good working order.

POSITION TITLE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 PROPOSED
Enforcement Supervisor	1	0	0	0	1
Enforcement Officers	3	3	3	2	1
Office Specialist (Part-time)	0	0	0	0	.25
<b>Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.25</b>

### DEPARTMENTAL OBJECTIVES:

To insure patron parking is available on a continual basis in the business parking district.

To maintain the parking meters in good working order.

To assure adequate signage is placed in visible areas directing visitors to proper parking areas.

To provide directions and information to residents and visitors.

Schedule parking hearing or contested citations on a timely basis.

To ensure collection of parking revenue three time per week.

To maintain concise and accurate data on citations issued and make fair determinations to those who choose to appeal violations.

To deter crime in public parking areas through the presence of parking enforcement personnel.

Ensure coverage of parking personnel and recommend changes to insure proper coverage.

Continually evaluate the Town's parking ordinances and parking needs and make recommendations for effective changes.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 545 NAME: PARKING ENFORCEMENT

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>PERSONNEL SERVICES</b>						
SALARIES	111,014.00	119,725.00	111,977.00	93,972.00	64,702.00	101,828.00
OVERTIME SALARIES	602.00	2,053.00	509.00	900.00	900.00	553.00
FICA	8,018.00	8,831.00	8,204.00	7,258.00	4,867.00	7,833.00
RETIREMENT	8,784.00	9,039.00	11,227.00	9,345.00	6,097.00	10,085.00
GROUP INSURANCE	16,968.00	21,333.00	20,443.00	14,246.00	10,480.00	13,901.00
<b>SUBTOTAL</b>	<b>145,386.00</b>	<b>160,981.00</b>	<b>152,360.00</b>	<b>125,721.00</b>	<b>87,046.00</b>	<b>134,200.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL CONSULTANTS	46,010.00	49,927.00	23,110.00	29,702.00	10,375.00	23,110.00
W/C PROFESSIONAL TEST	90.00	195.00	-	100.00	45.00	100.00
CONTRACTUAL SERVICES	3,899.00	4,963.00	1,414.00	2,700.00	434.00	2,700.00
COMMUNICATION SERVICE	248.00	840.00	439.00	456.00	342.00	637.00
EQUIP. RENTAL/LEASE	4,290.00	5,000.00	2,412.00	2,400.00	1,611.00	4,800.00
EQUIP. MAINTENANCE	1,305.00	2,500.00	1,880.00	2,820.00	139.00	1,880.00
VEHICLE MAINTENANCE	1,390.00	1,000.00	1,551.00	2,385.00	1,292.00	1,938.00
FUEL	5,132.00	4,500.00	5,362.00	4,183.00	3,141.00	4,541.00
SERVICE MAINTENANCE CONTRAC	-	880.00	-	80.00	-	1,280.00
PRINTING & BINDING	4,256.00	3,500.00	2,143.00	1,250.00	-	1,875.00
POSTAGE	743.00	840.00	428.00	361.00	319.00	428.00
OFFICE SUPPLIES	514.00	500.00	168.00	450.00	254.00	400.00
COMPUTER EXPENSE	4,000.00	1,250.00	-	675.00	665.00	666.00
BUILDING MAINTENANCE	-	-	2,478.00	-	-	0.00
UNIFORMS	408.00	814.00	362.00	344.00	291.00	437.00
TRAINING	210.00	500.00	229.00	500.00	-	500.00
OPERATING SUPPLIES	1,643.00	1,220.00	3,053.00	1,550.00	1,252.00	1,550.00
<b>SUBTOTAL</b>	<b>105,734.00</b>	<b>78,429.00</b>	<b>45,029.00</b>	<b>49,956.00</b>	<b>20,160.00</b>	<b>46,842.00</b>
CAPITAL OUTLAY	-	600.00	-	-	-	5,000.00
<b>SUBTOTAL</b>	<b>-</b>	<b>600.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>
<b>TOTAL DEPT 545</b>	<b>251,120.00</b>	<b>240,010.00</b>	<b>197,389.00</b>	<b>175,677.00</b>	<b>107,206.00</b>	<b>186,042.00</b>

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# **Recreation & Beach Fiscal Year 2008/2009 Budgets**

## DEPARTMENT: RECREATION



**GOAL:** To provide a safe, clean accessible and durable facility for residents and visitors of the Town. Provide and ensure playgrounds are safe for a child to use. Provide community recreation for all programs for senior citizens.

### DEPARTMENTAL OBJECTIVES:

Provide a safe and clean area for the child's playgrounds and basketball courts.

### ACHIEVEMENTS:

Successfully worked to repair and restore the padding in the playgrounds.

Repaired the sensing at the basketball and tennis courts.

**Note:** The responsibilities of the Recreation Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA**  
**BUDGET**  
**FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 572 NAME: RECREATION

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>OTHER SERVICES</b>						
SEWER/WASTEWATER	235.00	288.00	225.00	304.00	109.00	185.00
SENIOR RECREATION CENTER	55,000.00	57,750.00	57,750.00	57,750.00	43,313.00	60,638.00
CHILDRENS CENTER	-	-	-	-	-	50,000.00
PERFORMING ARTS CENTER	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00	5,000.00
COMMUNICATIONS	930.00	1,632.00	1,184.00	1,185.00	583.00	1,307.00
ELECTRIC SERVICE	2,586.00	2,520.00	3,489.00	4,178.00	2,377.00	5,179.00
WATER SERVICE	177.00	204.00	177.00	248.00	78.00	136.00
LIABILITY INSURANCE	934.00	1,164.00	1,500.00	1,798.00	1,359.00	1,359.00
EQUIPMENT MAINTENANCE	1,690.00	2,175.00	2,083.00	18,175.00	16,500.00	3,150.00
SPECIAL EVENTS	147,111.00	100,000.00	130,277.00	134,450.00	87,666.00	141,173.00
COMPUTER EXPENSE	-	1,000.00	-	500.00	464.00	525.00
OFFICE SUPPLIES	460.00	500.00	177.00	500.00	-	525.00
BLDG. MAINT.AND MATERIALS	1,254.00	1,633.00	216.00	2,000.00	1,557.00	2,000.00
DUES & SUBSCRIPTIONS	-	-	-	300.00	-	350.00
OPERATING SUPPLIES	643.00	4,624.00	3,271.00	2,658.00	2,000.00	2,791.00
PARK MAINTENANCE & SUPPLIES	-	-	7,783.00	-	-	-
<b>SUBTOTAL</b>	<b>226,020.00</b>	<b>185,490.00</b>	<b>220,132.00</b>	<b>236,046.00</b>	<b>168,006.00</b>	<b>274,318.00</b>
<b>CAPITAL OUTLAY</b>	-	4,044.00	6,400.00	13,000.00	-	-
CAPITAL OUTLAY-Equipt & Mach	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>-</b>	<b>4,044.00</b>	<b>6,400.00</b>	<b>13,000.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 572</b>	<b>226,020.00</b>	<b>189,534.00</b>	<b>226,532.00</b>	<b>249,046.00</b>	<b>168,006.00</b>	<b>274,318.00</b>

## DEPARTMENT: BEACH



**GOAL:** To maintain a safe, clean and attractive beach area for all to enjoy.

### DEPARTMENTAL OBJECTIVES:

Coordinate the professional services for the purposes of cleaning and sanitizing town beach.

Coordinate with staff to keep beach and portals clean and free of debris.

Repair and maintain buoys.

### ACHIEVEMENTS:

Contracted the professional services to clean and sanitize beach as well as repair buoy to maintain a safe area.

Installed new benches and trash receptacles at portals.

Installed new signs informing all visitors the rules and regulations of the beach area.

**Note:** The responsibilities of the Beach Department are performed by the Public Works Department employees and outside contractors.

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 572.100 NAME: BEACH

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>OTHER SERVICES</b>						
BEACH MAINTENANCE	135,720.00	139,792.00	157,972.00	165,876.00	118,479.00	162,720.00
EQUIPMENT RENTAL/LEASE	-	-	2,926.00	1,400.00	-	1,500.00
EQUIPMENT MAINTENANCE	-	-	-	10,183.00	10,182.00	3,000.00
BLDG. MAINT MATERIALS	230.00	2,500.00	5,400.00	-	-	7,000.00
BUOY MAINTENANCE	1,250.00	6,000.00	10,024.00	6,000.00	5,870.00	6,000.00
DUES/MEMBERSHIPS	300.00	327.00	-	350.00	-	368.00
TRAINING	-	500.00	-	500.00	-	500.00
OPERATING SUPPLIES/MISC	1,275.00	1,000.00	4,080.00	2,600.00	1,505.00	3,000.00
<b>SUBTOTAL</b>	<b>138,775.00</b>	<b>150,119.00</b>	<b>180,402.00</b>	<b>186,909.00</b>	<b>136,036.00</b>	<b>184,088.00</b>
<b>CAPITAL OUTLAY</b>						
<b>SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPT 572.1</b>	<b>138,775.00</b>	<b>150,119.00</b>	<b>180,402.00</b>	<b>186,909.00</b>	<b>136,036.00</b>	<b>184,088.00</b>

## INTER-FUND TRANSFERS



**GOAL:** Subsidize other funds.

### **DEPARTMENTAL OBJECTIVES:**

To provide funding source to other funds for the completion of capital projects.

### **Fiscal Year 08/09 Transfers:**

Transferred \$ 3,898,295 to the Capital Fund

**TOWN OF LAUDERDALE-BY-THE-SEA  
BUDGET  
FISCAL YEAR: 2008-2009**

FUND: 1 NAME: GENERAL FUND  
DEPT: 581.100 NAME: INTERFUND TRANSFERS

OBJECT OF EXPENDITURE	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ADOPTED	FY 2007/08 YTD 6/30/2008	FY 2008/09 PROPOSED
<b>INTERFUND TRANSFERS</b>						
TRANSFER TO WATER SEWER	188,946.00	-	815,454.00	-	-	-
TRANSFER TO STORMWATER	96,649.00	94,649.00	94,649.00	312,891.00	312,891.00	-
TRANSFER TO PARKING	168,053.00	1,400,000.00	-	-	-	-
TRANSFER TO CAPITAL	1,267,222.00	1,759,939.00	2,546,002.00	3,406,329.00	3,406,329.00	2,199,599.00
<b>SUBTOTAL</b>	<b>1,720,870.00</b>	<b>3,254,588.00</b>	<b>3,456,105.00</b>	<b>3,719,220.00</b>	<b>3,719,220.00</b>	<b>2,199,599.00</b>
<b>TOTAL DEPT 581</b>	<b>1,720,870.00</b>	<b>3,254,588.00</b>	<b>3,456,105.00</b>	<b>3,719,220.00</b>	<b>3,719,220.00</b>	<b>2,199,599.00</b>

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# **Special Revenue Funds Fiscal Year 2008/2009 Budget**

**LAW ENFORCEMENT TRUST FUND**

The Special Revenue Fund is used to account for police department confiscated property. State Law requires that funds acquired from the sale of police confiscated property be utilized for specific non-recurring expenses.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Capital Outlay</b>	1 Kustom Pro Laser \$3,518.00	\$15,827.00	2008/2009
	1 Golden Eagle Radar \$2,279.00		
	1 Metrocount 5600 \$1,188.00		
	1 ATV 800 \$8,842.00		

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2008/2009  
BUDGET**

**LAW ENFORCEMENT TRUST**

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED	FY 2007/2008 YTD	FY 2008/2009 PROPOSED
<b>RESOURCES AVAILABLE</b>						
CARRYFORWARD BALANCE	-	-	11,495.00	-	-	2,365.00
CONFISCATIONS	-	-	-	-	-	-
INTEREST EARNED	7,952.00	15,314.00	5,105.00	10,655.00	8,419.00	13,462.00
MISCELLANEOUS REVENUE	40.00	-	-	-	-	-
<b>TOTAL RESOURCES AVAILABLE</b>	<b>7,992.00</b>	<b>15,314.00</b>	<b>16,600.00</b>	<b>10,655.00</b>	<b>8,419.00</b>	<b>15,827.00</b>
<b>RESOURCES ALLOCATED</b>						
OPERATING SUPPLIES/MISC.	-	380.00	-	-	-	-
<b>CAPITAL OUTLAY</b>						
MACHINERY & EQUIPMENT	20,500.00	8,959.00	16,600.00	10,655.00	-	15,827.00
<b>TOTAL RESOURCES ALLOCATED</b>	<b>20,500.00</b>	<b>8,959.00</b>	<b>16,600.00</b>	<b>10,655.00</b>	<b>-</b>	<b>15,827.00</b>

**POLICE LAW TRAINING**

This fund accounts for a portion of police fines received from each paid traffic citation issued within the corporate limits of the Town which by law, must be used for further the education of the Town's police officers.

<i>Special Revenue Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Projected</i>
<b>Training</b>	Mandatory Training	\$1,500	2008/2009

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2008/2009  
BUDGET**

**POLICE LAW TRAINING**

	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2007/2008	FY 2008/2009
OBJECT	ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD	PROPOSED
<b>RESOURCES AVAILABLE</b>						
CARRYFORWARD BALANCE	-	-	1,235.00	1,098.00	1,303.00	1,200.00
INTEREST EARNED	257.00	502.00	265.00	402.00	197.00	300.00
<b>TOTAL RESOURCES AVAILABLE</b>	<b>257.00</b>	<b>502.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>RESOURCES ALLOCATED</b>						
MANDATORY TRAINING	-	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
<b>TOTAL RESOURCES ALLOCATED</b>	<b>-</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>

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# **Sewer Enterprise Fund Fiscal Year 2008/2009 Budget**

**SEWER ENTERPRISE FUND**

The Enterprise Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Sewer system. This system services approximately 1,428 accounts, including residential and commercial. Sewer service to the commercial customers of the Intracoastal Beach area is provided by the City of Pompano Beach, residential service is by septic system until completion of the sanitary sewer system installed on Terra Mar and Bel Air Islands. Revenues are derived from the charges for sewage transmitted to the Town's sewer pump station and the City of Pompano Beach's plant as part of the large user process. The basis for the quantity of sewage charged to each user is the level of the consumption of water and is billed by the City of Pompano and City Of Fort Lauderdale according to service area. In order to pay for the operating and maintenance expenses of the sewer system, rates are evaluated annually to avoid subsidy of the General Fund.

<i>Sewer Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Emergency Sewer Repair / Replace Lines</b>	Emergency repairs to sewer system lines.	\$ 25,000	2008/2009

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2008/2009**

**BUDGET**

**SEWER ENTERPRISE FUND**

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED	FY 2007/2008 YTD	FY 2008/2009 PROPOSED
<b>RESOURCES AVAILABLE</b>						
<b>CARRYFORWARD BALANCE</b>	-	-	-	159,093.50	-	188,982.00
<b>REVENUES:</b>						
INTEREST EARNINGS	21,112.00	53,620.00	66,812.00	49,603.00	32,655.00	29,795.00
SEWER SERVICE FEES	1,051,822.00	999,291.00	1,007,576.00	1,012,507.50	755,431.00	1,018,118.00
SEWER PENALTIES	2,000.00	1,498.00	1,463.00	-	1,237.00	-
<b>TOTAL REVENUE</b>	<b>1,074,934.00</b>	<b>1,054,409.00</b>	<b>1,075,851.00</b>	<b>1,221,204.00</b>	<b>789,323.00</b>	<b>1,236,895.00</b>
<b>TRANSFERS AND OTHER SOURCES:</b>						
TRANSFERS FROM GENERAL FUND	188,943.00	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>188,943.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>1,263,877.00</b>	<b>1,054,409.00</b>	<b>1,075,851.00</b>	<b>1,221,204.00</b>	<b>789,323.00</b>	<b>1,236,895.00</b>
<b>PERSONNEL SERVICES</b>						
SALARIES	29,885.00	31,596.00	31,406.00	34,579.00	24,500.00	48,631.00
OVERTIME	-	-	203.00	-	-	-
FICA	2,286.00	2,420.00	2,418.00	2,646.00	1,874.00	3,721.00
RETIREMENT	2,245.00	2,612.00	3,113.00	3,406.00	2,413.00	4,791.00
GROUP INSURANCE	5,680.00	6,573.00	5,567.00	6,211.00	3,682.00	9,644.00
<b>TOTAL PERSONNEL SERVICE</b>	<b>40,096.00</b>	<b>43,201.00</b>	<b>42,707.00</b>	<b>46,842.00</b>	<b>32,469.00</b>	<b>66,787.00</b>
<b>OPERATING EXPENSES</b>						
PROFESSIONAL CONSULTANTS	15,694.00	13,112.00	13,679.00	20,353.00	9,598.00	15,000.00
SEWER/WASTEWATER	714,493.00	724,662.00	767,551.00	928,329.00	551,891.00	928,329.00
UTILITIES	12,724.00	14,345.00	12,863.00	17,237.00	9,643.00	15,179.00
LIABILITY INSURANCE	3,825.00	4,581.00	6,732.00	7,405.00	6,009.00	6,732.00
WORKERS COMPENSATION INSURANCE	2,563.00	3,593.00	3,339.00	3,681.00	3,440.00	6,161.00
SEWER LINE MAINTENANCE / REPAIRS	27,390.00	50,256.00	69,638.00	70,000.00	22,150.00	70,000.00
PUMP STATION MAINTENANCE / TELEMTRY	21,010.00	23,414.00	29,388.00	38,293.00	15,353.00	38,293.00
CONTINGENCY	-	-	-	1,611.00	-	-
PRINTING & BINDING	-	175.00	-	500.00	-	500.00
POSTAGE	103.00	-	-	250.00	-	250.00
OPERATING SUPPLIES/MISC.	47.00	288.00	125.00	2,500.00	880.00	2,500.00
DEPRECIATION	50,012.00	50,012.00	50,012.00	59,203.00	-	62,164.00
<b>TOTAL OPERATING EXPENSE</b>	<b>847,861.00</b>	<b>884,438.00</b>	<b>953,327.00</b>	<b>1,149,362.00</b>	<b>618,964.00</b>	<b>1,145,108.00</b>
<b>CAPITAL OUTLAY</b>						
HIBISCUS - PUMP STATION	-	-	-	-	-	-
EMERGENCY SEWER REPLACE/MAJOR REPAIR	-	-	-	25,000.00	20,373.00	25,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>20,373.00</b>	<b>25,000.00</b>
<b>Fund Balance</b>						
RESERVE	375,920.00	126,770.00	79,817.00	-	-	-
<b>Total Fund Balance</b>	<b>375,920.00</b>	<b>126,770.00</b>	<b>79,817.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>1,263,877.00</b>	<b>1,054,409.00</b>	<b>1,075,851.00</b>	<b>1,221,204.00</b>	<b>671,806.00</b>	<b>1,236,895.00</b>

**Parking Revenue  
Improvement Fund  
Fiscal Year 2008/2009  
Budget**

## **PARKING REVENUE IMPROVEMENT PROGRAM 2008/2009**

### **PARKING REVENUE IMPROVEMENT PROGRAM**

The Parking Revenue Improvement Fund is used to account for all revenue/expenditures associated with the operation of the Town's Parking System in the business district. This parking system provides 335 parking spaces located within the business district. Revenues generated by the meters are used for parking improvements and land acquisition.

<i>Parking\ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Proposed</i>
<b>Parking Meter Replacement Project</b>	This project is funded from the revenue generated by the parking meters in the Town's business area.	\$ 10,000	2007/2008
<b>Decorative Parking Meters, Poles and Covers</b>	Decorative Parking Meters, Poles, Covers	\$ 10,000	2007/2008

**TOWN OF LAUDERDALE BY THE SEA  
FISCAL YEAR 2008/2009  
BUDGET**

**PARKING REVENUE IMPROVEMENT FUND**

OBJECT	FY 2004/2005 ACTUAL	FY 2005/2006 ACTUAL	FY 2006/2007 ACTUAL	FY 2007/2008 ADOPTED	FY 2007/2008 YTD	FY 2008/2009 PROPOSED
<b>RESOURCES AVAILABLE</b>						
<b>CARRYFORWARD BALANCE</b>	-	-	-	30,150.00	-	-
<b>REVENUES:</b>						
INTEREST EARNINGS	13,200.00	37,359.00	15,589.00	16,499.00	7,084.00	7,669.00
BUSINESS DISTRICT METERS	274,702.00	337,330.00	356,249.00	354,454.00	236,042.00	281,552.00
COMMERCIAL BLVD. METERS	-	-	69.00	-	4,742.00	5,970.00
EL MAR SURFACE PARKING LOT	97,827.00	92,268.00	100,898.00	116,368.00	49,807.00	67,094.00
BOUGAINVILLE SURFACE PARKING LOT	1,301.00	2,608.00	8,326.00	102,718.00	27,241.00	36,463.00
PARKING PERMITS	-	46.00	24.00	-	33,033.00	33,033.00
PARKING FINES	-	-	176,176.00	153,556.00	98,124.00	120,762.00
<b>TOTAL REVENUES:</b>	<b>387,030.00</b>	<b>469,611.00</b>	<b>657,331.00</b>	<b>773,745.00</b>	<b>456,073.00</b>	<b>552,543.00</b>
<b>TRANSFERS AND OTHER SOURCES:</b>						
TRANSFERS FROM GENERAL FUND	168,053.00	1,400,000.00	-	-	-	-
OTHER FINANCING SOURCE	-	2,000,000.00	-	-	-	-
<b>TOTAL TRANSFERS IN:</b>	<b>168,053.00</b>	<b>3,400,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>555,083.00</b>	<b>3,869,611.00</b>	<b>657,331.00</b>	<b>773,745.00</b>	<b>456,073.00</b>	<b>552,543.00</b>
<b>RESOURCES ALLOCATED</b>						
<b>DEBT PAYMENTS:</b>						
DEBT SERVICE-PRINCIPAL	-	76,794.00	103,694.00	103,694.00	80,490.00	102,088.00
DEBT SERVICE-INTEREST	-	74,812.00	72,965.00	73,445.00	52,485.00	75,051.00
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>151,606.00</b>	<b>176,659.00</b>	<b>177,139.00</b>	<b>132,975.00</b>	<b>177,139.00</b>
<b>INTERFUND TRANSFERS</b>						
TRANSFER TO GENERAL FUND	-	168,053.00	165,645.00	350,000.00	350,000.00	165,645.00
<b>TOTAL INTERFUND TRANSFERS</b>	<b>-</b>	<b>168,053.00</b>	<b>165,645.00</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>165,645.00</b>
<b>PERSONNEL SERVICES</b>						
SALARIES	35,142.00	33,228.00	36,563.00	74,609.00	42,091.00	76,856.00
OVERTIME SALARIES	127.00	65.00	-	-	-	-
FICA	2,698.00	2,547.00	2,801.00	5,708.00	3,147.00	5,880.00
RETIREMENT	2,648.00	2,762.00	3,601.00	7,349.00	4,146.00	7,571.00
GROUP INSURANCE	9,593.00	7,463.00	5,579.00	16,022.00	5,075.00	16,492.00
<b>TOTAL PERSONNEL SERVICES</b>	<b>50,208.00</b>	<b>46,065.00</b>	<b>48,544.00</b>	<b>103,688.00</b>	<b>54,459.00</b>	<b>106,799.00</b>
<b>OTHER SERVICES</b>						
PROFESSIONAL CONSULTANTS	9,563.00	6,950.00	19,284.00	20,000.00	15,382.00	20,000.00
WORKER COMP-PROFESSIONAL TESTING	-	-	-	150.00	80.00	150.00
CONTRACTUAL SERVICES	7,130.00	3,863.00	4,455.00	9,162.00	3,518.00	9,162.00
COMMUNICATIONS	-	-	-	456.00	-	428.00
ELECTRIC SERVICE	609.00	667.00	1,009.00	2,083.00	1,562.00	2,303.00
WATER SERVICE	2,542.00	3,734.00	2,755.00	6,650.00	1,316.00	3,222.00
EQUIPMENT RENTAL/LEASE	-	-	2,104.00	4,050.00	1,387.00	4,800.00
PARKING METER MAINTENANCE	246.00	2,513.00	1,835.00	1,752.00	308.00	1,752.00
PARKING LOT MAINTENANCE	-	-	141.00	1,000.00	-	1,000.00
GENERAL LIABILITY INSURANCE	89.00	96.00	183.00	201.00	181.00	201.00
WORKERS COMPENSATION INSURANCE	2,496.00	2,266.00	3,681.00	6,508.00	3,793.00	4,801.00
EQUIPMENT MAINTENANCE	428.00	42.00	421.00	1,500.00	-	1,000.00
VEHICLE MAINTENANCE	148.00	1,382.00	460.00	2,500.00	-	1,000.00
FUEL	532.00	1,023.00	1,170.00	3,789.00	1,238.00	1,895.00
SERVICE MAINTENANCE CONTRACTS	-	-	-	1,274.00	-	1,274.00
CONTINGENCY	-	-	-	1,981.00	-	23,154.00
PRINTING & BINDING	-	150.00	-	703.00	-	580.00
POSTAGE	-	-	-	116.00	38.00	116.00
OFFICE SUPPLIES	-	-	-	650.00	-	650.00
UNIFORMS	-	272.00	374.00	623.00	338.00	623.00
PARKING METER PARTS-SUPPLIES	-	-	1,511.00	2,000.00	-	1,500.00
TRAINING	-	-	-	250.00	-	250.00
OPERATING SUPPLIES	1,125.00	4,515.00	3,968.00	4,149.00	750.00	4,000.00
DEPRECIATION	16,245.00	6,778.00	8,666.00	21,221.00	-	9,099.00
<b>TOTAL OPERATING EXPENSE:</b>	<b>41,153.00</b>	<b>34,251.00</b>	<b>52,017.00</b>	<b>92,768.00</b>	<b>29,891.00</b>	<b>92,960.00</b>
<b>CAPITAL OUTLAY</b>						
PARKING LOT CONSTRUCTION & LAND ACQUISITION	1,131,106.00	3,111,578.00	-	30,150.00	29,050.00	-
DECORATIVE PARKING METER POLES/COVERS	8,475.00	26,385.00	-	10,000.00	-	-
MACHINERY & EQUIPMENT	625.00	-	-	10,000.00	-	10,000.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,140,206.00</b>	<b>3,137,963.00</b>	<b>-</b>	<b>50,150.00</b>	<b>29,050.00</b>	<b>10,000.00</b>
<b>Fund Balance</b>						
RESERVE	(676,484.00)	331,673.00	214,466.00	-	-	-
<b>Total Fund Balance</b>	<b>(676,484.00)</b>	<b>331,673.00</b>	<b>214,466.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>555,083.00</b>	<b>3,869,611.00</b>	<b>657,331.00</b>	<b>773,745.00</b>	<b>596,375.00</b>	<b>552,543.00</b>

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# **Capital Improvement Fund Fiscal Year 2008/2009 Budget**

## **CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Fund is used to account for capital improvement expenditures as part of the five-year capital improvement program. Expenditures for capital improvements are not included in the General Fund operating budget. They are budgeted as part of the Capital Improvement Program (CIP) and prepared and approved independently except for the budgeted transfers from operating reserves to the CIP. The CIP information is included in this document and details each project, its purpose, and funding source.

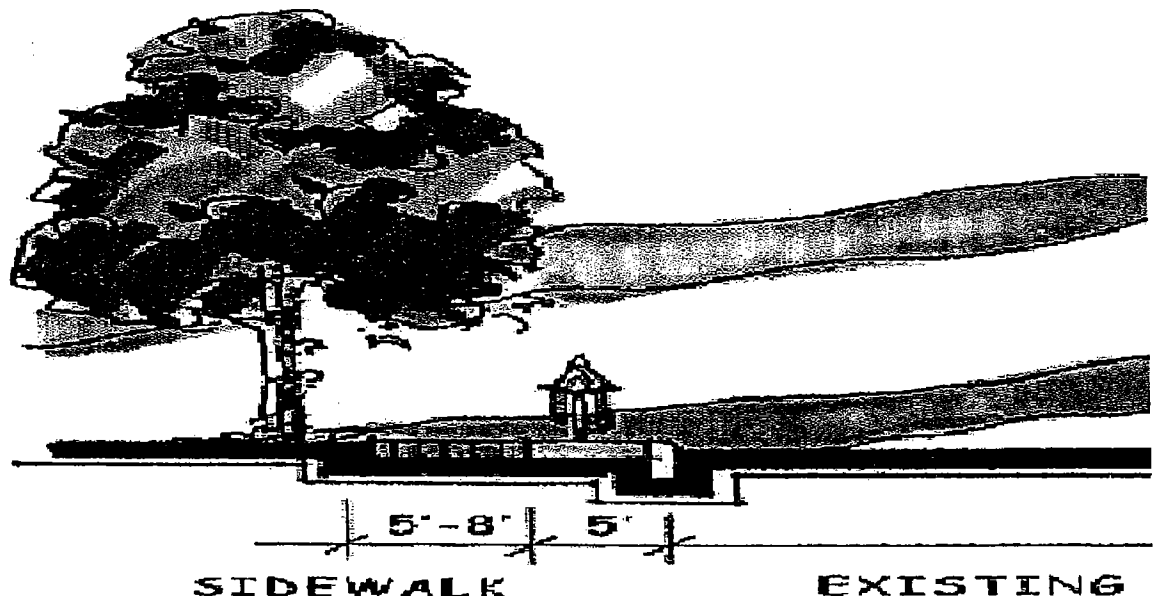
There are many differences between the operating budget and the Capital Improvement Program. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all Town services, but does not result in major physical assets for the community. The CIP includes one-time costs for projects that may last several years and result in major physical assets in the community.

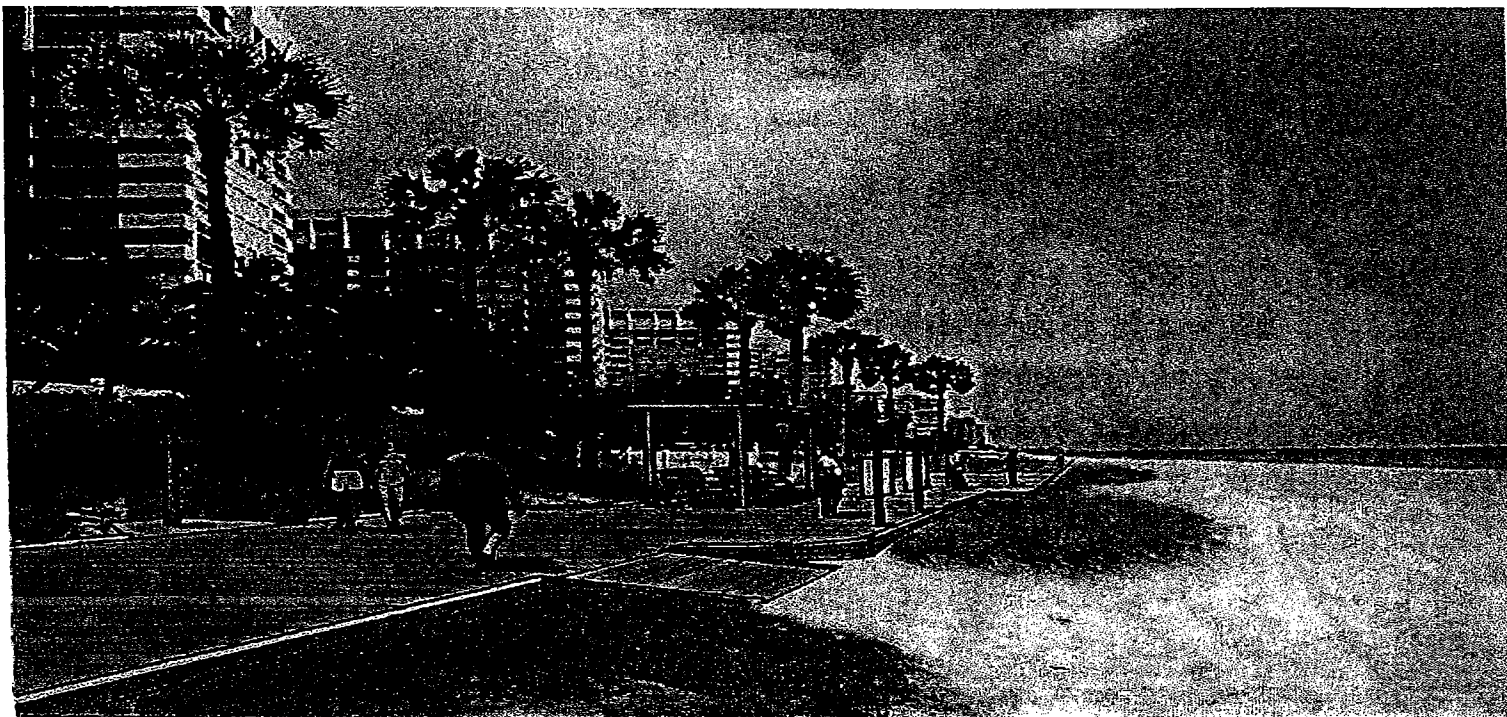
A capital improvement project must meet the following criteria:

1. Represent a physical improvement.
2. Have an anticipated life of not less than 5 years.
3. Cost \$20,000.00 or more.

The Capital Improvement Fund Budget includes funding for the following projects:

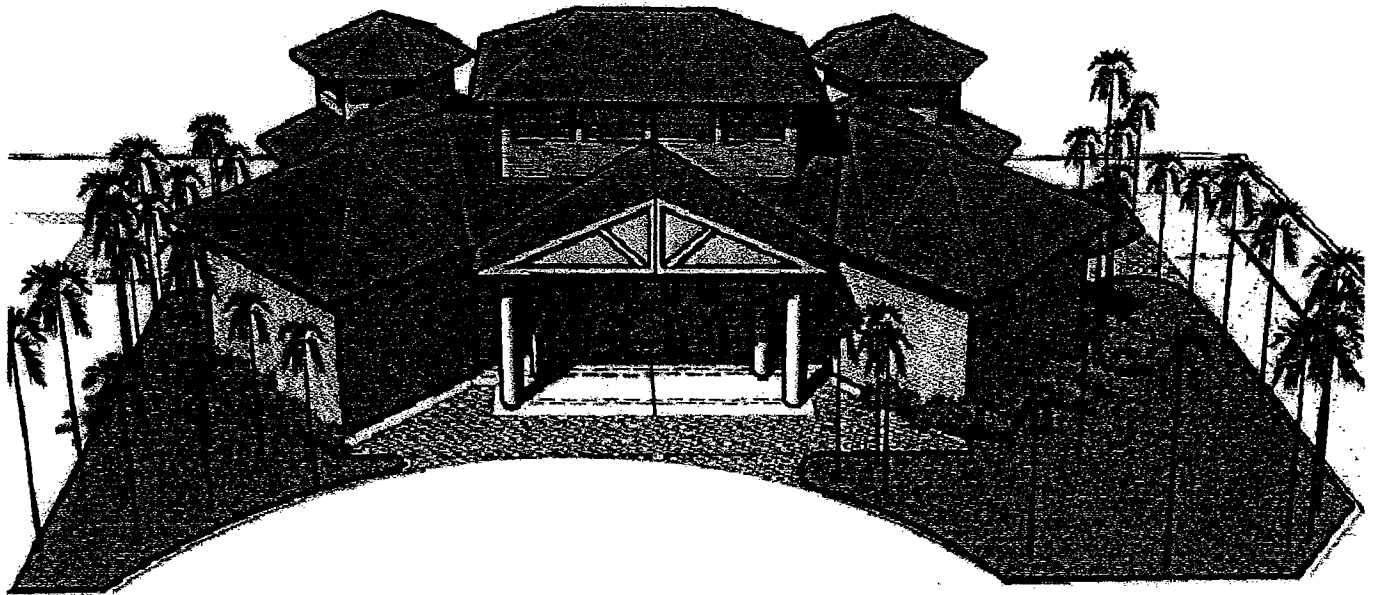
1. Beach Pavilion – LBTS & Broward County
2. A1A Landscape & Streetscape – LBTS & Florida Department Of Transportation
3. Terra Mar Bridge - LBTS/City Of Pompano
4. Bus Shelters - LBTS/Broward County
5. Town Entryways – South & North
6. Debt Service





<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Street Resurfacing	Resurface the Town streets from Flamingo Avenue to Terra Mar Island.		
	South Side	\$ 350,000	2009/2010
	North Side	\$ 200,000	2010/2011
Pine Avenue from A1A to El Mar Streetscape	This project will create an attractive tropical passage between SR A1A and El Mar Drive. The project will include the landscaping at the intersection of A1A and Town streets, possible islands in the center lanes when permissible, and linear shade or palm trees.	\$ 130,000	'2009/2010
Rebuild Beach Dunes-Vision	Rebuild beach dune east of existing seawall and replant with low growth. To commence after completion of beach re-nourishment.	\$ 269,000	2009/2010
Town Entry Features-Vision	Design and construction of Town entry features with Pelican statues, bulb out islands, lighting and landscape at Town entries.	\$ 160,000	2008/2009
Decorative Residential Street Lighting (South)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000	2009/2010 2010/2011 2011/2012 2012/2013 2013/2014
Decorative Residential Street Lighting (North)	Design and construct low level street/pedestrian lighting in residential neighborhoods.	\$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000 \$ 200,000	2009/2010 2010/2011 2011/2012 2012/2013 2013/2014
A-1-A Landscaping & Streetscaping-FDOT Project	RFP preparation, design and streetscape beautification improvements on A1A. This project will consist of landscaping, low level lighting, with shade trees and tree grates from Pine Avenue to Terra Mar Drive.	\$ 367,000 \$ 280,100	2008/2009 2009/2010

<i>Capital/ Improvement Project</i>	<i>Project Description</i>	<i>Project Budget</i>	<i>Year Project Adopted</i>
Grant-Melvin I. Anglin Beach Pavilion Open Space	Construct new pavilion, at east end of	\$ 207,478	2007/2008
	Commercial Boulevard including decorative benches, beach showers, lighting, pavers and open space landscaping.	\$ 172,083	2008/2009
Cost Sharing Beach Re- Nourishment	Town's Portion of Beach Renourishment Project.	\$ 200,000	2009/2010
Repair Bridge Terra Mar	Repair Town's portion of bridge entering Terra Mar Island.	\$ 125,000	2008/2009
Townwide Bus Shelters	Townwide Bus Pads and Shelters. Joint program with Broward County.	\$ 85,000	2008/2009
		\$ 93,500	2009/2010
Underground Wiring EI Mar	Engineering services, and coordination with FPL, Bellsouth & Comcast. Bury all overhead utilities along EI Mar including power lines, cable lines and telephone lines.	\$ 125,000	2009/2010
		\$ 1,400,000	2010/2011
Sidewalk Replacement	Townwide sidewalk replacement and repair capital project.	\$ 200,000	2009/2010
		\$ 200,000	2010/2011
		\$ 200,000	2011/2012
		\$ 200,000	2012/2013
		\$ 200,000	2013/2014



**FISCAL YEAR 2008/2009  
BUDGET  
CAPITAL IMPROVEMENT FUND**

OBJECT	FY 2006/2007	FY 2007/2008	FY 2007/2008	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
	ACTUAL	AMENDED	YTD	MANAGER PROPOSED	MANAGER PROPOSED	MANAGER PROPOSED	MANAGER PROPOSED	MANAGER PROPOSED
<b>RESOURCES AVAILABLE</b>								
CARRYFORWARD BALANCE	558,352	6,167,455	3,948,183	-	-	-	-	-
<b>REVENUES:</b>								
CHALLENGE GRANT - (ANGLIN SQUARE (BEACH PAVILIONS)	-	176,548	-	176,548	-	-	-	-
ENHANCEMENT GRANT- (A1A LANDSCAPE&STREETSCAPE)	-	250,000	-	-	250,000	647,100	-	-
BROWARD COUNTY - Dept Natural ResouseProtection (Beach)	-	200,000	-	-	189,000	-	-	-
INTEREST EARNINGS	190,622	150,720	88,425	29,079	75,000	50,000	25,000	12,500
<b>TOTAL REVENUES:</b>	<b>190,622</b>	<b>777,268</b>	<b>88,425</b>	<b>205,627</b>	<b>514,000</b>	<b>697,100</b>	<b>25,000</b>	<b>12,500</b>
<b>TRANSFERS IN:</b>								
TRANSFERS FROM GENERAL FUND	2,546,002	3,406,329	3,406,329	2,199,599	5,086,106	2,209,907	1,184,812	1,209,673
<b>TOTAL TRANSFERS IN</b>	<b>2,546,002</b>	<b>3,406,329</b>	<b>3,406,329</b>	<b>2,199,599</b>	<b>5,086,106</b>	<b>2,209,907</b>	<b>1,184,812</b>	<b>1,209,673</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>3,294,976</b>	<b>10,351,052</b>	<b>7,442,937</b>	<b>2,405,226</b>	<b>5,600,106</b>	<b>2,907,007</b>	<b>1,209,812</b>	<b>1,222,173</b>
<b>RESOURCES ALLOCATED</b>								
<b>DEBT PAYMENTS:</b>								
DEBT SERVICE - PRINCIPAL (\$8.7)	1,008,508	1,052,567	785,339	1,052,567	1,146,545	1,196,636	9/26/2011 Pd	-
DEBT SERVICE - INTEREST	220,453	176,394	136,380	176,394	82,416	32,325	-	-
DEBT SERVICE - PRINCIPAL (\$2.9)	259,635	270,025	201,412	270,025	292,069	303,756	315,912	328,553
DEBT SERVICE - INTEREST	100,986	90,596	69,054	90,596	68,552	56,865	44,709	32,068
DEBT SERVICE - PRINCIPAL (\$1.2)	141,895	610,436	610,436	-	-	-	-	-
DEBT SERVICE - INTEREST	20,529	19,322	8,756	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>1,752,006</b>	<b>2,219,340</b>	<b>1,811,377</b>	<b>1,589,582</b>	<b>1,589,582</b>	<b>1,589,582</b>	<b>360,621</b>	<b>360,621</b>
<b>OPERATING:</b>								
DEPRECIATION / Gasb 34	195,333	205,010	-	215,261	226,024	237,325	249,192	261,552
<b>TOTAL OPERATING EXPENSE</b>	<b>195,333</b>	<b>205,010</b>	<b>-</b>	<b>215,261</b>	<b>226,024</b>	<b>237,325</b>	<b>249,192</b>	<b>261,552</b>
<b>CAPITAL PROJECTS:</b>								
JARVIS HALL RENOVATION	6,817	472,339	12,293	-	-	-	-	-
A1A LANDSCAPE & STREETSCAPE - FDOT PROJECT**	-	367,000	-	58,300	367,000	280,100	-	-
SANITARY SEWER- CONSTRUCTION (TERRA MAR)	69,000	-	-	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (SUNSET LANE)	723,125	50,687	725	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (BEL AIR)	9,326	-	-	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (BEL-AIR)	376,923	4,452,846	4,642,787	-	-	-	-	-
SANITARY SEWER- DESIGN & PERMITTING (PALM CLUB)	48,352	129,925	140,132	-	-	-	-	-
SANITARY SEWER- CONSTRUCTION (PALM CLUB)	-	-	-	-	-	-	-	-
STREET RESURFACING - FLAMINGO TO TERRA MAR	-	-	-	-	350,000	200,000	-	-
REBUILD BEACH DUNE - VISION	-	-	-	-	269,000	-	-	-
PINE AVE FROM A1A TO EL MAR STREETSCAPE	-	-	-	-	130,000	-	-	-
TOWN ENTRY FEATURES - FLAG POLE	18,098	310,000	10,924	160,000	-	-	-	-
TOWNWIDE - STREET REPLACEMENT	-	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (SOUTH)	-	-	-	-	200,000	200,000	200,000	200,000
DECORATIVE STREET LIGHTING (NORTH)	-	-	-	-	200,000	200,000	200,000	200,000
MELVIN ANGLIN SQUARE-GRANT	-	-	-	-	-	-	-	-
MELVIN ANGLIN PAVILION - Projected	2,592	500,000	207,477	172,083	-	-	-	-
UNDERGROUND WIRING - EL MAR - DESIGN & PERMITTING	-	-	-	-	125,000	-	-	-
UNDERGROUND WIRING - EL MAR - CONSTRUCTION	-	-	-	-	1,400,000	-	-	-
SEAGRAPE DRIVE BEAUTIFICATION PROJECT (NORTHSIDE)	60,311	1,086,161	580,926	-	-	-	-	-
WASHINGTONIA SIDEWALKS	-	-	318	-	-	-	-	-
COST SHARING BEACH RENOURISHMENT	-	200,000	-	-	200,000	-	-	-
REPAIR BRIDGE TERRA MAR	-	125,000	-	125,000	-	-	-	-
SEAWALL REPAIRS BEL AIR & TERRA MAR	-	30,000	-	-	-	-	-	-
BEACH ACCESS PEDESTRIAN WALKWAYS	21,093	53,244	35,978	-	-	-	-	-
FISH HABITAT RESTORATION IMPROVEMENT PROJECT	12,000	64,500	-	-	-	-	-	-
BUS SHELTERS	-	85,000	-	85,000	93,500	-	-	-
<b>TOTAL CURRENT PROJECTS</b>	<b>1,347,637</b>	<b>7,926,702</b>	<b>5,631,560</b>	<b>600,383</b>	<b>3,534,500</b>	<b>1,080,100</b>	<b>600,000</b>	<b>600,000</b>
<b>NEW PROJECTS</b>								
BEACH PROMENADE (MINTOS - ORIANA)	-	-	-	-	-	-	-	-
<b>TOTAL NEW PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES ALLOCATED</b>	<b>3,294,976</b>	<b>10,351,052</b>	<b>7,442,937</b>	<b>2,405,226</b>	<b>5,350,106</b>	<b>2,907,007</b>	<b>1,209,813</b>	<b>1,222,173</b>
Net Resources Available, (Required) For Future Projects	-	-	-	-	-	-	-	-

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# **STATISTICS**

## Statistics

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Date of Incorporation: November 30, 1947

Year of Charter Adoption: 1947

Form of Town Government: Commission - Manager

**Location:** Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square mile in area and has a population of approximately 6,196 with a peak seasonal population of 9,800. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate.

<b>Number of Employees</b>	Full & Part-Time, Permanent Contractual	91.5
<b>Recreation Facilities:</b>	Miles of Public Beach	2.3
	Miles of Navigable Water	2.3
	Parks	3
	Tennis Courts	2
	Shuffleboard Court	2
	Bocci Ball Court	1
	Basketball Court	1
<b>Infrastructure:</b>	Town Buildings	6
	Fire Stations	2
	Fire Rescue Stations	2
	Surface Parking Lot	3
<b>Socio-Economic Data:</b>	Consumer Price Index (1) C	6.1%
	Per Capita Income (3)	\$ 39,628
<b>Population Statistics:</b>	Civilian Labor Force (1) A	9,261.0
	Unemployment Rate (1) B	5.5%

**Source:**

(1) United States Department Of Labor - Bureau of Labor Statistics  
Broward County, Florida – May 2008

A. Number of persons, in thousands, seasonally adjusted.

B. In percent, not seasonally adjusted.

C. Urban wage earners and clerical workers, base: 1982-84+100, not seasonally adjusted (6/08)

(2) State Of Florida – Florida Metropolitan Statistical Areas – August 2007

# Town Of Lauderdale-By-The-Sea

## General Governmental Revenues Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>TAXES &amp; ASSESS-</u>	<u>FRANCHISE &amp; UTILITY FEES</u>	<u>LICENSES &amp; PERMITS</u>	<u>INTER GOVERN- MENTAL</u>	<u>CHARGES FOR SERVICES</u>	<u>FINES &amp; FOREITS</u>	<u>INTEREST &amp; MISC.</u>	<u>TRANSFERS &amp; OTHER SOURCES</u>	<u>TOTAL</u>
1997/98	1,576,735	819,166	39,370	302,325	159,851	399,278	176,748	475,427	3,948,900
1998/99	1,649,463	886,470	32,542	375,482	223,082	464,183	159,637	595,671	4,386,530
1999/00	1,761,322	987,577	25,880	396,260	227,049	465,520	300,891	891,560	5,056,059
2000/01	1,940,633	1,002,016	49,506	419,390	264,776	448,663	277,178	10,394,512	14,796,674
2001/02	4,814,158	1,278,311	57,984	782,103	260,143	599,220	349,765	1,730,833	9,872,517
2002/03	5,531,092	1,298,732	67,035	1,885,314	284,053	521,886	290,360	4,134,115	14,012,587
2003/04	7,833,401	1,324,511	80,573	1,157,670	393,365	541,329	385,738	639,972	12,356,559
2004/05	8,565,377	1,367,937	106,684	1,242,588	266,061	451,109	589,131	4,217,222	16,806,108
2005/06	10,975,259	1,405,725	111,400	1,180,970	242,790	303,290	506,365	8,542,130	23,266,929
2006/07	11,070,231	1,621,017	200,610	1,260,115	209,990	256,153	945,593	2,711,647	18,275,356

### (1) General and Capital Funds

## Town Of Lauderdale-By-The-Sea

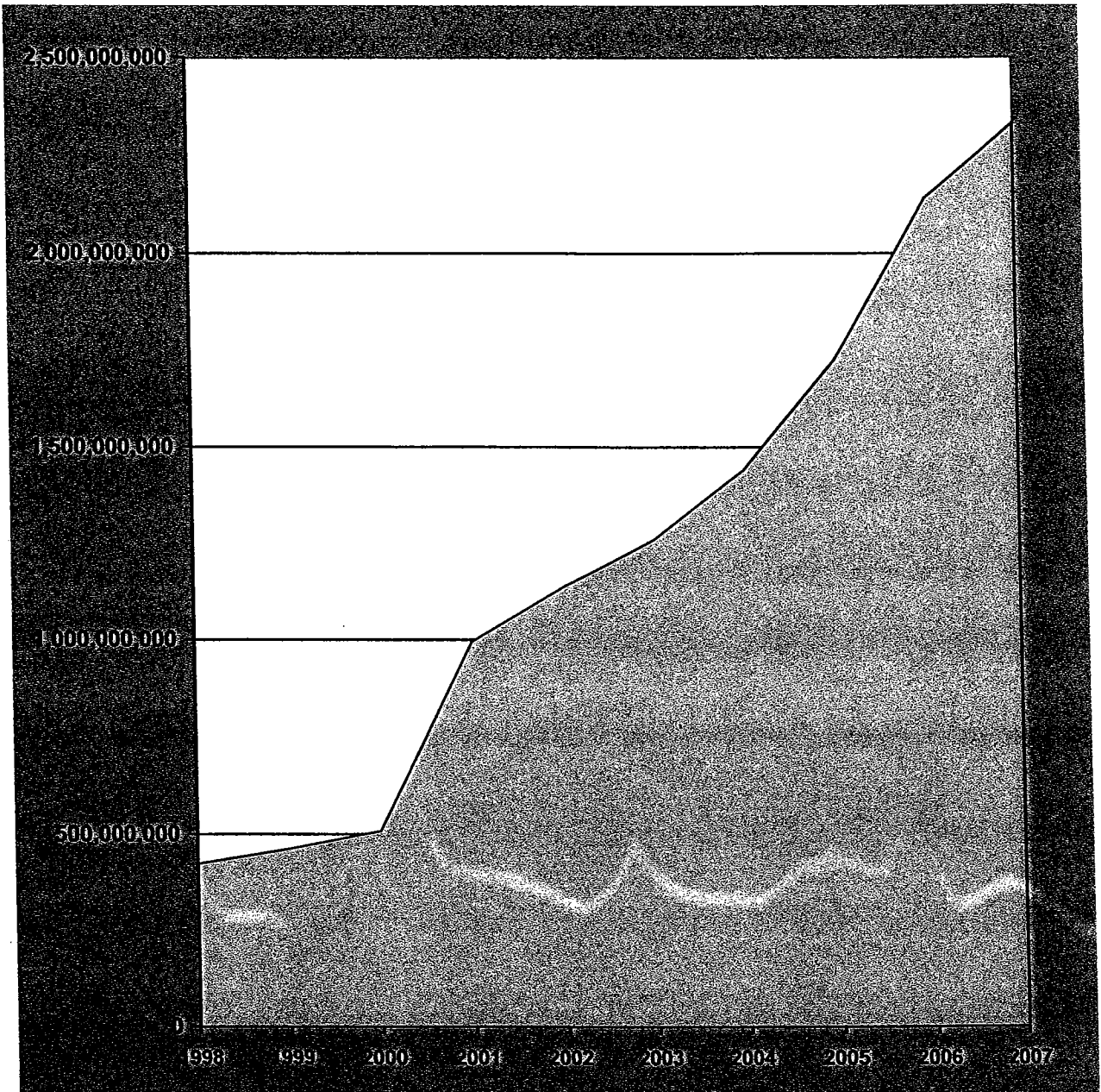
### General Governmental Expenditures Source (1) Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>GENERAL GOV'T</u>	<u>PUBLIC SAFETY</u>	<u>PHYSICAL ENVIRONMENT</u>	<u>ROADS &amp; STREETS</u>	<u>PARKS &amp; RECREATION</u>	<u>TRANS- PORTATION</u>	<u>ECONOMIC DEVELOPMENT</u>	<u>DEBT SERVICES</u>	<u>TRANSFERS</u>	<u>TOTAL</u>
1997/98	880,851	1,403,443	32,151	401,530	105,863	136,468	17,926	-	565,427	3,543,659
1998/99	1,009,887	1,582,503	72,744	460,484	279,763	185,999	38,541	-	894,141	4,524,062
1999/00	1,130,491	1,616,340	122,138	501,324	184,103	164,706	-	9,840	504,998	4,233,940
2000/01	1,112,432	1,914,061	99,538	529,182	256,255	176,783	1,688	39,359	1,406,073	5,535,371
2001/02	1,706,365	3,075,025	180,894	1,241,722	333,788	229,013	63,610	1,294,246	2,124,818	10,249,481
2002/03	1,967,175	3,233,422	1,579,752	1,355,941	1,312,532	126,590	146,769	1,516,816	1,985,749	13,224,746
2003/04	1,784,233	5,744,749	408,512	2,669,386	434,143	222,955	73,585	1,399,292	1,199,889	13,936,744
2004/05	1,802,379	5,639,580	445,022	1,772,381	724,126	251,120	57,755	1,489,448	1,995,569	14,177,380
2005/06	2,308,974	5,780,219	2,850,917	-	866,147	220,127	1,099,566	2,144,741	3,254,565	18,525,256
2006/07	1,999,066	6,181,156	176,967	1,149,617	442,618	197,389	1,226,725	2,621,382	3,456,105	17,451,025

**(1) General and Capital Funds**

**Town of Lauderdale-By-The-Sea**

## Gross Taxable Value Last Ten Fiscal Years



1998 -	\$ 423,314,782	2003 -	\$ 1,259,147,591
1999 -	\$ 461,691,590	2004 -	\$ 1,440,805,807
2000 -	\$ 507,646,781	2005 -	\$ 1,726,443,066
2001 -	\$ 994,182,340	2006 -	\$ 2,140,677,012
2002 -	\$ 1,137,417,925	2007 -	\$ 2,322,089,902

**Town of Lauderdale-By-The-Sea  
Comparison Of Adopted Millage  
Last Ten Fiscal Years**

Fiscal Year	Fiscal Year
1998-1999	3.8500
1999-2000	3.8500
2000-2001	3.8500
2001-2002	4.7000
2002-2003	4.7000
2003-2004	4.7000
2004-2005	4.7000
2005-2006	4.7000
2006-2007	4.3500
2007-2008	4.1012

**Town of Lauderdale-By-The-Sea  
Comparison Of Debt Levied  
Last Ten Fiscal Years**

Fiscal Year	Operating Millage	Debt Millage	Total Millage
1998-1999	3.8500	0.0000	3.8500
1999-2000	3.8500	0.0000	3.8500
2000-2001	3.8500	0.0000	3.8500
2001-2002	4.7000	0.0000	4.7000
2002-2003	4.7000	0.0000	4.7000
2003-2004	4.7000	0.0000	4.7000
2004-2005	4.7000	0.0000	4.7000
2005-2006	4.7000	0.0000	4.7000
2006-2007	4.3500	0.0000	4.3500
2007-2008	4.1012	0.0000	4.1012

**Town Lauderdale-By-The-Sea**  
**Property Tax Rates (per \$1,000)**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

<u>Fiscal</u> <u>Year</u>	<u>Laud.-By-</u> <u>The-Sea</u>	<u>Broward</u> <u>County</u>	<u>Broward</u> <u>County</u> <u>Schools</u>	<u>State Special Districts</u>			<u>North</u> <u>Broward</u> <u>Hospital</u>	<u>Hillsboro</u> <u>Inlet &amp; CSC</u>	<u>Total</u>
				<u>Florida</u> <u>Inland</u> <u>Navigation</u>	<u>S. Florida</u> <u>Water</u> <u>Mgt.</u>				
1998/99	3.8500	7.5710	9.7256	0.4700	0.6970		2.5000	0.1021	24.4927
1999/00	3.8500	7.5270	8.9553	0.0410	0.6970		2.4803	0.1036	23.6542
2000/01	3.8500	7.5250	8.5410	0.0410	0.6970		2.4803	0.1036	23.2379
2001/02	4.7000	7.3650	8.8825	0.0385	0.6970		2.4803	0.1170	24.2803
2002/03	4.7000	7.1880	8.4176	0.0385	0.6970		2.5000	0.2490	23.7901
2003/04	4.7000	7.0230	8.2695	0.0385	0.6970		2.4803	0.1845	23.3928
2004/05	4.7000	6.7830	8.0623	0.0385	0.6970		2.1746	0.1845	22.6399
2005/06	4.7000	6.7830	8.0623	0.0385	0.6970		2.1746	0.1845	22.6399
2006/07	4.3500	6.0661	7.8687	0.0385	0.6970		1.8317	0.1170	20.9690
2007/08	4.1012	5.2868	7.6484	0.0345	0.6240		1.6255	0.4432	19.7636

Source: Broward County, Florida Property Appraiser

## Proprietary Funds

### Revenues & Expenditures Source Last Ten Fiscal Years

#### Revenues

FISCAL YEAR	CHARGES FOR SERVICES&FINES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	INTERFUND TRANSFER	TOTAL
1997/98	824,301	-	-	210,000	1,034,301
1998/99	889,609	-	-	496,000	1,385,609
1999/00	921,348	9,219	600,000	348,325	1,878,892
2000/01	1,178,406	43,786	-	1,261,561	2,483,753
2001/02	1,233,487	19,922	-	462,266	1,715,675
2002/03	1,436,362	13,375	-	525,801	1,975,538
2003/04	1,546,486	11,848	-	559,917	2,118,251
2004/05	1,463,596	35,984	-	453,645	1,953,225
2005/06	1,630,210	22,212	-	1,494,649	3,147,071
2006/07	1,869,395	125,775	-	910,103	2,905,273

#### Expenditures

FISCAL YEAR	DEBT SERVICES	PERSONAL SERVICES	OPERATING EXPENSES	CAPITAL OUTLAY	INTERFUND TRANSFER	TOTAL
1996/97	-	-	-	-	-	-
1997/98	-	-	662,171	-	120,000	782,171
1998/99	-	-	714,633	-	197,530	912,163
1999/00	19,679	-	647,865	-	467,470	1,135,014
2000/01	33,516	26,875	669,969	26,154	250,000	1,006,514
2001/02	30,554	35,853	982,835	-	-	1,049,242
2002/03	276,376	142,276	924,924	204,722	-	1,548,298
2003/04	375,615	84,664	940,536	130,471	-	1,531,286
2004/05	-	90,304	949,426	1,140,206	-	2,179,936
2005/06	266,614	89,267	2,252,678	3,699,420	168,053	6,476,032
2006/07	110,862	129,720	1,134,314	-	165,645	1,540,541

**Includes Water, Sewer, Stormwater & Parking Funds**

# Special Revenue Funds

## Revenues & Expenditures Source Last Ten Fiscal Years

### Revenues

FISCAL YEAR	FINES & FORFEITURES	INTEREST - MISCELLANEOUS	OTHER FINANCE SOURCE	TOTAL
1997/98	2,049	95		2,144
1998/99	3,980	38		4,018
1999/00	13,460	281		13,741
2000/01	8,788	366		9,154
2001/02	-	437		437
2002/03	300,585	1,798		302,383
2003/04	43,599	3,334		46,933
2004/05	-	8,248		8,248
2005/06	-	15,816		15,816
2006/07	5,593	19,011		24,604

### Expenditures

FISCAL YEAR	OPERATING EXPENSES	CAPITAL OUTLAY	TOTAL
1997/98	-	1,375	1,375
1998/99	-	-	-
1999/00	-	-	-
2000/01	-	-	-
2001/02	3,341	7,032	10,373
2002/03	1,500	-	1,500
2003/04	1,500	-	1,500
2004/05	-	20,500	20,500
2005/06	1,500	8,959	10,459
2005/06	1,500	7,612	9,112

**Includes Police Law Training Trust & Law Enforcement Trust Funds**



# **GLOSSARY**

**\*\* A \*\***

**Account** – A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

**Accounting System** – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis** – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**Adopted Budget** – The original budget as approved by the Town Commission at the beginning of the fiscal year.

**Ad Valorem Taxes** - Property taxes are calculated on a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

**ADA** – American Disability Act

**Amended Budget** – The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds within a department,

**Appropriation** - The Town Commission's legal authorization for the Town to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended is usually limited.

**Assessed Valuation** - The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

**Audit** – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information.

**\*\* B \*\***

**Balanced Budget** - A budget where the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves (taken from Florida Statutes 166.241 (2)).

**Broward County (BC)** - The administrative district of Lauderdale By The Sea.

**Budget** - A statement of the Town's financial position for a specific period of time (fiscal year) based on estimates of expenditures during the period and proposals for financing them. Also, the amount of money available, required, or assigned for a particular purpose.

**Budget Amendment** – The process by which unanticipated changes in revenue or expenditures are made part of the budget, thereby amending it. These changes may be between Funds or Departments and require final approval by resolution and of the Town Commission.

**Budgetary Control** – The control or management of a government or enterprise fund in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available resources.

**Budget Message** – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**Budget Re-appropriation** – The process of bringing forward unspent dollars from the previous fiscal year budget to the current approved budget.

**\*\* C \*\***

**Capital Improvement Fund (CIP)** – The Capital Improvement Fund is used to account for capital improvement expenditures not included in the General Fund and budgeted as part of the five-year capital improvement program.

**Capital Outlays** - Outlays for the acquisition of or addition to fixed assets, which are durable in nature and cost at least \$700. Such outlays are charged as expenditures through an individual department's operating budget.

**Capital Projects** - Any program, project, or purchases with a useful life span of 5 years and a cost of at least \$10,000; or major maintenance and repair items with a useful life span of five years.

**Carryforward** - Fund balances that are "carried forward" into the next fiscal year.

**COLA**– Cost Of Living Allowance

**Comprehensive Plan** - A method to utilize and strengthen the existing role, processes and powers of local governments to establish and implement comprehensive planning programs which guide and control future development.

**Contingency** - An appropriated budgetary reserve set aside for emergency or unanticipated expenditures.

**Consumer Price Index (CPI)** – A measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

**\*\* D \*\***

**Debt** – Funds owed as a result of borrowing.

**Debt Service** – The payment of principal and interest on borrowed funds, such as bonds or promissory notes.

**Department** – A major unit of operation in the Town, which indicates overall an operation or, group of related operations within a functional area.

**Depreciation** – The portion of the cost of a fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**\*\* E \*\***

**Encumbrances** - Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

**Enterprise Fund** – Fund established to account for operations financed and operated in a manner similar to a private business enterprise.

**Estimated Revenues** - Projections of funds to be received during the fiscal year.

**Expenditures** – The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service.

**\*\* F \*\***

**Fiscal Year (FY)** - The 12-month period to which the annual budget applies. The Town's fiscal year begins October 1 and ends September 30.

**Franchise Fees** - Fees levied by the Town in return for granting a privilege, which permits the continual use of public property such as Town streets, and usually involves the elements of monopoly and regulation.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For Lauderdale By The Sea, this twelve-month period is October 01 to September 30.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** - Fund equity for governmental and trust funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions.

**\*\* G \*\***

**GAAP** - Generally Accepted Accounting Principles.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards of/and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statement of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Governmental Accounting Standards Board (GASB) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grant** – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, park development), but it is sometimes also for general purposes.

**\*\* I \*\***

**Intergovernmental Revenues** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**\*\* M \*\***

**Millage Rate** - One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate in the total number of mills of tax assessed against this value.

**Modified Accrual Basis** – The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both “measurable” and “available to finance expenditures of the current period” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**\*\* O \*\***

**Operating Budget** – The portion of the budget that pertains to daily operations, which provide basic governmental services.

**Ordinance** – A formal legislative enactment by the Town Commission, barring conflict with higher law, having the full force and effect of law within the Town.

**\*\* P \*\***

**Personal Services - Expenditures** for salaries, wages, and employee fringe benefits.

**Pay-as-you-go basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than by borrowing.

**Proprietary Fund Types** – Sometimes referred to as income determination or commercial-type funds, the classifications used to account for a government’s ongoing organizations and activities that are similar to those often found in the

private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

**\*\* R \*\***

**Revenue** – Revenues are defined as an increase in the governmental units' current financial resources.

**Revised Budget** - A department's or funds authorized budget as modified by Commission action, through appropriation transfers from contingency, or transfers from or to another department or fund.

**RFP** – Request For Proposal

**Rollback Rate** - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

**Roll-Up Costs** - The full year's financial commitments made in the prior year.

**Retained Earnings** – An equity account reflecting the accumulated earning of a enterprise or internal service fund.

**\*\* S \*\***

**SBA** – State Board Administration

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Stormwater Utility Fund** – The Stormwater Fund is used to account for all revenue/expenditures associated with the operation and improvements to the Town's Stormwater System.

**\*\* T \*\***

**Transfers In/Out (Interfund Transfers)** - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

**TRIM - Truth In Millage Act**

**Truth in Millage Act (TRIM)** - The tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owners notified.

**\*\* U \*\***

**Utility Taxes** - Municipal charges levied by the Town on every purchase of a public utility service (electric, natural gas and phone) within its corporate limits.